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SIXTH ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR *and* GENERAL ASSEMBLY

COLUMBIA, S. C.
1920

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COLUMBIA, S. C.
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GONZALES AND BRYAN, STATE PRINTERS,
1921

LETTER OF TRANSMITTAL

Columbia, S. C., December 1, 1920.

To His Excellency, Robert A. Cooper, Governor, and the General Assembly of South Carolina:

We have the honor to transmit herewith the Report of the South Carolina Tax Commission in accordance with an Act of the General Assembly, approved February 20, 1915, as amended at the session of 1916.

Respectfully submitted,

A. W. JONES, Chairman.
J. P. DERHAM, Commissioner.
W. G. QUERY, Commissioner.

By Transfer
AUG 18 1925

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MARCH 1930

The Sixth Annual Report of the South Carolina Tax Commission to the Governor and General Assembly.

To His Excellency, Robert A. Cooper, Governor, and the General Assembly:

The South Carolina Tax Commission herewith submits its sixth annual report, showing the assessed values of the taxable property of this State in the table hereinafter set out.

Each year since the creation of this Commission we have made such recommendations as we considered of importance. Last year we called your attention to importance of enacting laws providing new sources of revenue and such other changes as would bring about equalization as between the taxpayers.

It was a matter of gratification to the Commission, when you in your wisdom appointed the Joint Special Committee on Revenue and Taxation, for the purpose of making a study of our tax system and making recommendations as might be necessary.

During the past year, we have endeavored to cooperate with your Committee on Taxation. That committee will, doubtless, call to your attention desirable changes in the tax laws which will be of fundamental and far-reaching importance. But assuming that no fundamental changes in the law can be made at once, and that whatever the system you may adopt, or the changes you may make, it will, in any event, be necessary to rely upon a general property tax for raising the major part of the public revenue. This being true, we desire to earnestly urge upon you to consider changes in the present law as to the initial assessment of all property. This matter is of prime, and, as we conceive it to be, of fundamental and continuing importance. We have called it to your attention in several of our past reports, but no remedy has been adopted whereby justice may be reasonably meted out and oppression cease. The general property tax is, from necessity, based upon the initial assessment, and if that work is not done intelligently and accurately, equality and justice in taxation cannot be approximated. Upon this point we take the liberty of quoting the following from the report of a tax commission of another State:

"It is a trite saying that the chain is no stronger than its weakest link. The weak link in our assessment chain is the local

assessor. It is in the beginning of the assessment in the work done or left undone by the local assesor, that the fundamental defect in our tax system is to be found.

"As long as we retain our present revenue system the assessor will continue to be a vital part of tax administration, for the initial assessment is the cornerstone of the general property tax. If the initial assessment be imperfectly made, no subsequent step by boards of reviews or equalization can overcome all its defects.

"The local assessor, as already stated, is the most important official in the whole scheme of *ad valorem* taxation administration, yet it is just here that the general property tax system breaks down. Every effort to better the system must, therefore, be centered on the assessor and his work. Until means are devised for securing assessors capable of fully and impartially listing and valuing all taxable property, it is idle to expect any material improvement in tax administration. The fault is perhaps not so much in the individual as it is in the system. Men capable of making a good assessment are to be found in nearly every district, but because of meager pay and the many unpleasant features connected with the work, it is difficult to induce them to accept the office. As a consequence, the place is not filled by men whose principal qualification is a willingness to accept the office. Of course, good assessors are to be found in every county, but the value of their work is frequently minimized by the indifferent work of the incompetent assessor."

We believe the law may be easily amended to remedy this defect. Reference is again made to this condition, because it not infrequently occurs that individual taxpayers complain to us that their property is assessed more highly than that of their neighbors; that the complainant's property is all assessed, while much of that of his neighbor is not assessed at all. It, also, often happens that the complaining taxpayer is found to have his property assessed at a much lower rate than other property assessed or passed upon by this Commission. It is impossible for this Commission with the facilities available and without large expenditures of money to rectify such inequalities. In cases like the above, as well as meetings of various organizations representing property interests, chambers of commerce, and association of merchants, it is very manifest that the people of South Carolina are beginning to take a very intelligent interest in matters of taxation. It is not difficult for them to perceive

how and why these glaring inequalities come about, and they are calling for remedies which are manifestly reasonable and just. We regard this as a very healthy sign, for the agitation of such matters will result in informing all citizens of the State as to reason why inequalities exist, and the result will finally be the adoption of proper remedies. May we not now urge this matter upon your serious consideration? We believe that the adoption of such remedies at this time would not conflict with any other improvements of the tax laws which you may see fit to make now or hereafter, but the same would work in conjunction with and make more effective whatever other remedies you may provide.

Another matter which we call to your attention is that oftentimes property is destroyed by fire or otherwise shortly after it is returned for taxation, or during some other fractional part of the year. Numerous persons suffering such loss have applied to this Commission for relief from taxation on the destroyed property, but we are without authority of law to grant or allow an abatement, in whole or in part, in such cases. We, therefore, recommend that in case property is destroyed before the time for the payment of taxes thereon that this Commission, upon proper showing, be allowed to abate the taxes, or reduce the assessment to such an extent as will be equitable, in view of the loss actually sustained by the individual taxpayers.

Another matter to which our attention has been directed is that there is no provision of law whereby taxes may be paid or collected for State and county purposes prior to the 15th day of October. It frequently occurs that a person disposing of his personal property with intention of leaving the State desires to pay his taxes thereon. In such case, the County Treasurer has no authority to collect the tax. It certainly would be to the advantage of the public treasury to have the payment of taxes anticipated. It may sometimes occur that persons doing a temporary business in this State may sell out their property which has been returned for taxation, or have it removed from the State and leave with the intention of not paying taxes. In such cases, the County Treasurer should have the authority to immediately demand the payment of taxes, and if payment is refused, to issue his execution therefor, as in cases of delinquent taxes. We believe that this matter is of great importance, and if a statute is enacted making taxes under such circumstances due

and payable, the result will be that large sums of money will be brought into the public treasury from persons who have enjoyed the protection of our laws, and who would otherwise entirely escape any of the burdens of government. Such provisions might entail some little additional work on the part of the County Auditors and Treasurers, but we do not think that would be sufficient to urge as an objection to the suggestions above made.

The efficiency of the work of this Commission was greatly increased by reason of the more liberal appropriation made for conducting our various activities during the past year. The provision which you made for the employment of two field agents has proven a most efficient and satisfactory division of the work of this Commission. Necessarily, two field agents cannot examine and investigate the large number of cases which should be examined into, but the result of the work of these agents has been to discover and add to the taxable property of the State assessed values amounting to approximately $6,879,600.00. We roughly estimate that the addition to the public revenues, State, county and municipal, has been, by reason of the work of the field agents, $344,000.00. We believe that if we are enabled to employ additional field agents that the work in the future can be done even more thoroughly and efficiently, and that the money expended for such purposes will be many times over returned to the public treasury, and especially that the honest bearer of the tax burden be released of bearing the just burden of the tax dodger. In this particular, we wish to call your especial attention to the fact that four foreign corporations doing business in this State made sworn returns as to the actual value of their taxable property amounting, in the aggregate, to $215,063.00; that after investigation by the field agents, the actual value of their taxable property was found to be $1,437,502.00, showing an increase of $1,222,439.00. After equalization and assessment, the assessment to which the prevailing rates of taxation apply, amounted to $499,360.00, which was an increase in assessed value of $414,123.00. The taxes collected in the above mentioned four cases will approximate an amount equal to three-fourths (¾), or more, of the entire expenditures of the Tax Commission for the past year.

We append hereto a schedule showing a summary, by counties, of the result of the work of the two field agents, whose time has been engaged since the first day of May, 1920. The total actual

value of property which has been discovered through the above activities of the Commission was the sum of $18,200,000.00, and the assessed value thereof, as put upon the tax books, was the sum of $6,879,600.00. If the average levy or rate of taxation upon the above property is 5%, and we think that probably a fair average for the State, county and municipal purposes, it will be seen that the revenue derived therefrom for various public purposes will amount to approximately $343,980.00, which will pay ten times over all the appropriations made for this Commission. We, therefore, respectfully recommend that additional appropriation be made for the employment of more field agents, and for more thorough and exhaustive work along this line.

This is the time when additional sources of revenue should be found, and if you should adopt an inheritance tax law and an occupation tax law, some slightly larger revenue might be raised upon the same during the first year of their administration, but the second and successive years we believe would result in bringing into the State treasury several hundred thousand dollars annually.

We very much hope that you will make adequate appropriation for the expansion and efficiency of the work of this Commission. We know that every dollar expended in its activities has resulted in more nearly approaching equality of taxation and has been returned to the treasury fifty-fold.

TABLE SHOWING INCREASE IN ASSESSMENTS FOR 1920 ON MERCHANTS AND SUNDRY MANUFACTURERS.

COUNTIES.	Assessment 1919.	Assessment 1920.	Increase Assessment Over 1919.
Abbeville	$284,925	$414,990	$130,065
Aiken	293,745	622,580	328,735
Allendale	*	237,570	237,570
Anderson	1,261,665	1,758,465	496,800
Bamberg	317,615	473,950	155,335
Barnwell	475,895	394,660	.....
Beaufort	220,875	389,215	168,340
Berkeley	80,005	106,270	26,265
Calhoun	224,635	309,070	84,435
Charleston	3,589,180	5,185,020	1,595,840
Cherokee	361,940	527,110	165,170
Chester	415,665	664,865	249,200
Chesterfield	345,510	564,635	219,125
Clarendon	362,825	637,150	274,325
Colleton	227,160	717,755	490,595
Darlington	684,070	1,310,195	626,125
Dillon	329,390	551,225	221,835
Dorchester	198,005	373,665	175,660
Edgefield	291,060	384,610	93,550
Fairfield	353,400	440,220	86,820
Florence	1,089,155	1,705,140	615,985
Georgetown	494,305	903,315	409,010
Greenville	1,789,205	3,218,530	1,429,325
Greenwood	719,830	1,061,515	341,685
Hampton	236,220	242,095	305,875
Horry	303,750	537,065	223,315
Jasper	31,105	228,770	197,665
Kershaw	303,940	470,030	166,090
Lancaster	368,765	500,610	131,845
Laurens	572,100	848,075	275,975
Lee	285,635	472,665	187,030
Lexington	376,355	502,700	125,345
McCormick	197,870	269,100	71,230
Marion	345,555	615,940	270,385
Marlboro	494,535	753,620	259,085
Newberry	558,115	674,855	116,740
Oconee	306,730	424,030	117,300
Orangeburg	1,129,765	1,457,215	327,450
Pickens	274,230	402,795	128,565
Richland	2,521,960	3,849,665	1,317,705
Saluda	145,905	190,885	44,980
Spartanburg	1,659,555	2,253,325	593,770
Sumter	1,377,170	1,662,535	285,365
Union	403,760	600,395	196,635
Williamsburg	404,078	633,290	129,212
York	693,785	1,276,815	583,030
Total	$27,400,943	$42,128,195	$14,727,252

*Allendale included in Barnwell County in 1919.

TABLE SHOWING WORK OF FIELD AGENTS.

COUNTIES.	Delinquent.	Increased.	New Names.
Abbeville	$.....	$20,972	$800
Aiken	12,850	146,485	30,721
Allendale	.....	.....	.....
Anderson	783,204	103,543	198,820
Bamberg	.....	42,815	2,200
Barnwell	33,599	70,275	44,302
Beaufort	42,509	20,151	117,200
Berkeley	.....	.....	.....
Calhoun	.....	.....	.....
Charleston	1,104,366	1,189,878	575,941
Cherokee	24,765	60,315	44,137
Chester	107,528	2,052	37,089
Chesterfield	22,850	23,826	28,089
Clarendon	56,967	.....	.....
Colleton	868,000	95,683	35,220
Darlington	522,240	11,224	54,190
Dillon	2,600	89,435	5,950
Dorchester	6,700	.....	.....
Edgefield	6,836	90,018	9,759
Fairfield	239,555	.....	.....
Florence	788,465	347,369	262,401
Georgetown	80,880	10,025	30,102
Greenville	1,382,987	567,421	518,379
Greenwood	126,160	66,427	26,910
Hampton	22,920	.....	.....
Horry	.....	17,841	4,100
Jasper	4,800	.....	.....
Kershaw	19,465	52,711	31,013
Lancaster	36,526	27,405	18,298
Laurens	39,739	8,626	39,908
Lee	.....	69,681	40,508
Lexington	.....	9,000	.....
McCormick	.....	.....	.....
Marion	199,561	35,247	15,198
Marlboro	103,157	173,672	53,367
Newberry	.....	62,722	.....
Oconee	5,754	12,913	77,115
Orangeburg	206,142	.....	23,800
Pickens	10,302	22,777	40,381
Richland	1,083,104	885,534	384,308
Saluda	23,453	28,889	1,200
Spartanburg	759,268	512,949	230,902
Sumter	469,105	673,275	24,438
Union	12,175	7,991	67,869
Williamsburg	15,966	60,270	4,100
York	94,253	49,408	44,738
Total	$9,419,219	$5,665,083	$3,148,254

Total secured by two Field Agents.....$18,232,554

Number statments secured from delincuents	794
Number merchants checked and increased	546
Number new names secured and assessments placed	932
Number merchants checked and no change made	493
Number investigated and found not in business	389
	3,154

CORPORATION LICENSE FEES.

Table No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1919, and Certified to the State Treasurer for the Year 1920.

RAILROAD COMPANIES.

Names of Corporation.	Postoffice.	Gross Earnings Returned by Company.
Alcolu Railroad Company	Alcolu, S. C.	$ 38,935
Atlantic Coast Line Railroad Co.	Wilmington, N. C.	4,234,442
Augusta-Aiken Railway & Electric Corp.	Augusta, Ga.	193,215
Augusta Northern Railway Company	Marion, S. C.	45,440
Bamberg, Ehrhardt & Walterboro Railroad Company	Bamberg, S. C.	40,005
Bennettsville & Cheraw Railroad Company	Portsmouth, Va.	105,161
Blue Ridge Railway Company	Atlanta, Ga.	191,238
Branchville & Bowman Railroad Company	Branchville, S. C.	13,602
Carolina & Northwestern Railway Company	Atlanta, Ga.	103,279
Carolina, Clinchfield & Ohio Railway of S. C.	Atlanta, Ga.	29,370
Charleston Terminal Co.	Charleston, S. C.	37,315
Charleston & Western Carolina Railway Company	Greenwood, S. C.	770,089
Chesterfield & Lancaster Railroad Company	Portsmouth, Va.	105,262
Columbia, Newberry & Laurens Railroad Company	Columbia, S. C.	346,042
Charlotte, Monroe & Columbia Railroad Company	Portsmouth, Va.	25,167
Due West Railway Company	Due West, S. C.	11,913
Hampton & Branchville Railroad Company	Hampton, S. C.	60,942
Lancaster & Chester Railroad Company	Lancaster, S. C.	43,012
Marion & Southern Railroad Company	Portsmouth, Va.	9,167
Northwestern Railroad Company	Sumter, S. C.	208,395
Orangeburg Railway Company	Orangeburg, S. C.	24,594
Pickens Railroad Company	Pickens, S. C.	27,510
Piedmont & Northern Railway Co.	Charlotte, N. C.	599,906
Raleigh & Charleston Railroad Company	Portsmouth, Va.	52,840
Seaboard Air Line Railway Company	Portsmouth, Va.	1,612,021
Southern Railway Company	Atlanta, Ga.	5,116,485
Union & Glenn Springs Railroad Company	Union, S. C.	78,033
Ware Shoals Railroad Company	Ware Shoals, S. C.	34,931

TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA.

Table No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1919, and Certified to the State Treasurer for the Year 1920.

Names of Corporation.	Postoffice.	Gross Earnings Returned by Company.
Abbeville Telephone Company	Abbeville, S. C.	$ 11,264
Advance Telephone Company	North, S. C.	240
Andrews, J. E. Telephone Company	Kathwood, S. C.	900
American Telephone & Telegraph Company	195 Broadway, New York	61,427
Bishopville Telephone Company	Sumter, S. C.	5,391
Bolen Telephone Company	Neeses, S. C.	1,251
Boykin Telephone Company	Boykin, S. C.	437
Branchville Telephone Company	Branchville, S. C.	1,080
Cameron Telephone Company	Cameron, S. C.	2,400
Chester Telephone Company	Chester, S. C.	12,108
Citizens Telephone Company	Lexington, S. C.	3,600
Cope Telephone Company	Cope, S. C.	2,000
Clarendon Telephone Company	Manning, S. C.	5,304
Colleton County Telephone Company	Walterboro, S. C.	6,258
Conway Telephone Company	Conway, S. C.	5,485
Cordova Telephone Company	Cordova, S. C.	680
Crescent Telephone Company	Crescent, S. C.	432
Cross Keys Telephone Company	Union, S. C.	255
Delmar Telephone Company	Leesville, S. C.	1,900
Duncan Telephone Company	Duncan, S. C.	700
Elloree Telephone Company	Elloree, S. C.	2,578
Fort Motte Telephone Company	Fort Motte, S. C.	475
Glenn Springs Telephone Company	Glenn Springs, S. C.	792
Graniteville Telephone Company	Graniteville, S. C.	1,956
Greenwood Telephone Company	Greenwood, S. C.	25,200
Home Telephone Company	Woodruff, S. C.	4,190
Home Telephone Company	Georgetown, S. C.	21,552
Home Telephone Company	Beaufort, S. C.	1,666
Holly Hill Telephone Company	Holly Hill, S. C.	1,200
Independent Telephone Company	Ninety-Six, S. C.	3,126
Inman Telephone Company	Inman, S. C.	1,500
Jasper Telephone Company	Ridgeland, S. C.	3,000
Johnsonville Telephone Company	Johnsonville, S. C.	1,400
Kershaw Telephone Company	Kershaw, S. C.	7,779

Kingstree Telephone Company	Kingstree, S. C.	5,758
Lancaster Telephone Company	Lancaster, S. C.	16,336
Loris Telephone Company	Loris, S. C.	1,450
Lynchburg Telephone Company	Sumter, S. C.	964
Laurens Telephone Company	Laurens, S. C.	11,699
Mayesville Telephone Company	Sumter, S. C.	1,676
McConnellsville Telephone Company	McConnellsville, S. C.	450
McCormick Telephone Company	McCormick, S. C.	2,300
New Zion Telephone Company	New Zion, S. C.	386
Oconee Telephone Company	Walhalla, S. C.	5,600
Olanta Telephone Company	Olanta, S. C.	832
Orangeburg & St. Matthews Telephone Company	St. Matthews, S. C.	4,587
Orangeburg & Raymond Telephone Company	Raymond, S. C.	130
Palmetto Telephone Company	Fairfax, S. C.	2,670
Peoples Telephone Company	Hemingway, S. C.	1,110
Piedmont Telephone & Telegraph Company	Gastonia, N. C.	42,795
Pinewood Telephone Company	Pinewood, S. C.	1,735
Polk County Telephone Company	Tryon, N. C.	850
Pomaria Telephone Company	Pomaria, S. C.	1,319
Postal Telegraph-Cable Company	253 Broadway, N. Y. City	14,066
Richburg Telephone Company	Richburg, S. C.	125
Rock Hill Telephone Company	Rock Hill, S. C.	28,259
Rowesville Telephone Company	Rowesville, S. C.	420
Ruby Telephone Company	Ruby, S. C.	900
Saluda Telephone Company	Saluda, S. C.	3,350
Southern Bell Telephone & Telegraph Company	Atlanta, Ga.	1,383,726
Springfield, Salley & Wagener Telephone Company	Springfield, S. C.	6,224
Summerton Telephone Company	Manning, S. C.	2,097
Sumter Telephone Company	Sumter, S. C.	41,966
Travelers Rest Telephone Company	Travelers Rest, S. C.	377
Troy Telephone Company	Troy, S. C.	987
Townville Telephone Company	Townville, S. C.	250
Williston Telephone Company	Williston, S. C.	2,200
Western Union Telegraph Company	195 Broadway, New York	159,169
Winnsboro Telephone Company	Winnsboro, S. C.	3,785

WATER, LIGHT AND POWER COMPANIES.

Table No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1919, and Certified to the State Treasurer for the Year 1920.

Names of Corporation.	Postoffice.	Gross Earnings Returned by Company.
Anderson Gas and Utilities Company	Anderson, S. C.	$ 29,410
Belton Power Company	Belton, S. C.	68,637
Black River Water Company	Georgetown, S. C.	17,496
Brodie Light & Power Company	Leesville, S. C.	3,500
Carolina Light & Power Company	Aiken, S. C.	44,494
Catawba Power Company	Charlotte, N. C.	121,213
Charleston Consol. Railway & Light Company	Charleston, S. C.	
Light Department		550,011
Gas Department		328,504
Columbia Gas Light Company	Columbia, S. C.	198,354
Columbia Railway, Gas & Electric Company	Columbia, S. C.	
Light Department		342,867
Power Department		7,750
Conneross Light & Power Company	Newry, S. C.	12,451
Due West Light & Power Company	Due West, S. C.	2,400
Edisto Public Service Company	Denmark, S. C.	12,230
Elloree Electric Light Company	Elloree, S. C.	4,456
Enoree Power Company	Wellford, S. C.	31,384
Florence Gas Company	Florence, S. C.	41,697
Georgetown Railway & Lighting Company	Georgetown, S. C.	23,434
Georgia-Carolina Power Company	Augusta, Ga.	89,909
Great Falls Power Company	Charlotte, N. C.	934,622
Hartsville Electric & Water Company	Hartsville, S. C.	20,790
Ivy Water, Light & Power Company	Pickens, S. C.	2,476
Kingstree Electric Light & Ice Company	Kingstree, S. C.	20,111
Lancaster Light & Power Company	Lancaster, S. C.	20,033
Lexington Electric Light & Power Company	Lexington, S. C.	4,838
Lockhart Power Company	Lockhart, S. C.	57,389
North Charleston Water & Light Company	Charleston, S. C.	8,514
North Electric Light & Power Company	North, S. C.	1,845
Palmetto Power & Light Company	Raleigh, N. C.	310,414
Parr Shoals Power Company	Columbia, S. C.	332,293
Pendleton Electric Light Company	Autun, S. C.	2,429
Quattlebaum Light & Ice Company	Conway, S. C.	15,101
Reedy River Power Company	Laurens, S. C.	37,706
Rock Hill Gas Company	Rock Hill, S. C.	22,106
South Carolina Light, Power & Railways Company	Spartanburg, S. C.	628,895
Southern Power Company	Charlotte, N. C.	1,182,374

Southern Public Utilities Company	Charlotte, N. C.	
Anderson Water, Light & Power Company		297,054
Chester Power Company		49,514
Greenville-Carolina Power Company		259,521
Greenville Gas & Light Company		117,668
Greer Light & Power Company		5,355
Fort Lawn Light System		1,896
Iva Light System		5,980
Springfield Electric Light & Power Company	Springfield, S. C.	3,730
Sullivan Power Company	Laurens, S. C.	7,534
Sumter Gas & Power Company	Sumter, S. C.	49,992
Union Manufacturing & Power Company	Union, S. C.	133,881
Wateree Power Company	Charlotte, N. C.	152,275
Wateree Electric Company	Charlotte, N. C.	301,978
West Pelzer Public Service Company	Greenville, S. C.	184
Walhalla Light & Power Company	Walhalla, S. C.	3,035
Yadkin River Power Company	Raleigh, N. C.	49,089

NAVIGATION COMPANIES.

Table No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1919, and Certified to the State Treasurer for the Year 1920.

Names of Corporation.	Postoffice.	Gross Earnings Returned by Company.
Black River Mingo Steamboat Company	Georgetown, S. C.	$ 11,292
Charleston Isle of Palms Traction Company	Charleston, S. C.	162,751
Stevens Lines Company	Yonges Island, S. C.	27,710
Waccamaw Transportation Company	Georgetown, S. C.	11,357

STREET RAILWAY COMPANIES.

Table No. 1.—Assessments on the Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts from Business Done in South Carolina During the Year Ending December 31, 1919, and Certified to the State Treasurer for the Year 1920.

Names of Corporation.	Postoffice.	Gross Earnings Returned by Company.
Charleston Consolidated Railway & Light Company	Charleston, S. C.	$ 711,919
Columbia Railway, Gas & Electric Company	Columbia, S. C.	445,851
South Carolina Light, Power & Railways Company	Spartanburg, S. C.	148,272
Southern Public Utilities Company	Charlotte, N. C.	290,608

PULLMAN AND EXPRESS COMPANIES.

Names of Corporation.	Postoffice.	Gross Earnings Returned by Company.
American Railway Express Company	Chattanooga, Tenn.	$ 287,149
The Pullman Company	Chicago, Ill.	50,174

RECAPITULATION.

Railroad Companies	$14,158,311
Express and Pullman Companies	337,323
Water, Light & Power Companies	7,000,819
Street Railway Companies	1,596,650
Telephone & Telegraph Companies	1,950,074
Navigation Companies	213,110
Total	$25,256,287

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR THE YEAR 1920.

Counties and Names of Banks.	Location.	Returned, 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
ABBEVILLE COUNTY.								
Bank of Donalds	Donalds, S. C.	$36,005	$36,005	$3,500	$32,505	$13,652	$1,200	$12,452
Bank of Due West	Due West, S. C.	39,157	45,530	7,461	38,069	15,989	600	15,389
Farmers Bank	Abbeville, S. C.	101,400	101,400	23,500	77,900	32,718	2,580	30,138
County Savings Bank	Abbeville, S. C.	24,520	24,520	.....	24,520	10,298	.....	10,298
Lowndesville Banking Co.	Lowndesville, S. C.	24,183	24,183	5,000	19,183	8,057	1,250	6,807
National Bank of Abbeville	Abbeville, S. C.	112,971	113,971	26,250	87,721	36,843	8,780	28,063
Operatives Trust Company	Abbeville, S. C.	6,154	6,281	650	5,631	2,365	.....	2,365
Peoples Savings Bank	Abbeville, S. C.	49,853	49,853	10,900	38,953	16,360	5,000	11,360
Farmers & Merchants Bank	Due West	25,000	25,000	.....	25,000	10,500	.....	10,500
Planters Bank	Abbeville, S. C.	40,617	40,617	1,400	39,217	16,471	2,000	14,471
	Totals Abbeville County	$459,860	$467,360	$78,661	$388,699	$163,253	$21,410	$141,843
AIKEN COUNTY.								
Bank of Graniteville	Graniteville, S. C.	$41,301	$41,301	$7,875	$33,426	$14,039	$3,200	$10,839
Bank of Monetta	Monetta, S. C.	21,000	21,000	.....	21,000	8,820	2,590	6,230
Bank of Western Carolina	Aiken, S. C.	153,590	153,590	.....	153,590	64,508	31,420	33,088
Bank of Western Carolina	Ellenton, S. C.	16,586	16,586	.....	16,586	6,966	3,440	3,526
Bank of Western Carolina	Salley, S. C.	39,000	39,000	.....	39,000	16,380	2,300	14,080
Bank of Western Carolina	Wagener, S. C.	33,000	33,000	.....	33,000	13,860	1,700	12,160
Bank of Western Carolina	North Augusta, S. C.	57,000	57,000	.....	57,000	23,940	4,240	19,700
Bank of Windsor	Windsor, S. C.	22,900	22,900	.....	22,900	9,618	.....	9,618
Citizens Bank	Aiken, S. C.	25,070	25,070	.....	25,070	10,529	.....	10,529
Farmers & Merchants Bank	Aiken, S. C.	87,689	87,689	18,750	68,939	28,954	10,800	18,154
First National Bank	Aiken, S. C.	83,352	86,739	15,625	71,114	29,868	6,300	23,568
First National Bank	Wagener, S. C.	46,000	47,700	10,000	37,700	15,834	2,220	13,614
	Totals Aiken County	$626,488	$631,575	$52,250	$579,325	$243,316	$68,210	$175,106
ALLENDALE COUNTY.								
Allendale Bank	Allendale, S. C.	$42,540	$44,043	$7,650	$36,393	$15,285	$2,049	$13,236
Citizens Bank	Allendale, S. C.	41,972	42,054	9,500	32,554	13,673	3,257	10,416
Citizens Bank	Fairfax, S. C.	18,555	18,767	4,325	14,442	6,066	3,680	2,386
First National Bank	Allendale, S. C.	64,321	64,321	14,125	50,196	21,082	700	20,382
First National Bank	Fairfax, S. C.	27,373	27,373	1,905	25,468	10,697	1,874	8,823
	Totals Allendale County	$194,761	$196,558	$37,505	$159,053	$66,803	$11,560	$55,243

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned, 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
ANDERSON COUNTY.								
Bank of Anderson	Anderson, S. C.	$423,000	$423,000	$75,000	$348,000	$146,160	$10,500	$135,660
Bank of Belton	Belton, S C.	100,000	150,595	25,000	125,595	52,750	1,000	51,750
Bank of Honea Path	Honea Path, S. C.	75,241	75,241	12,500	62,741	26,351	800	25,551
Bank of Iva	Iva, S. C.	27,666	27,666	6,250	21,416	8,995	.....	8,995
Bank of Pendleton	Pendleton, S. C.	70,000	79,530	6,820	72,710	30,538	1,500	29,038
Bank of Sandy Springs	Sandy Springs, S. C.	18,481	18,481	3,382	15,099	6,342	800	5,542
Bank of Townville	Townville, S. C.	21,317	21,317	.....	21,317	8,953	200	8,753
Bank of Williamston	Williamston, S. C.	60,626	60,626	15,000	45,626	19,163	.....	19,163
Belton Savings Bank & Trust Co.	Belton, S. C.	35,000	39,243	5,000	34,243	14,382	.....	14,382
Chicora Bank	Pelzer, S. C.	119,890	124,890	15,000	109,890	46,154	2,000	44,154
Citizens Bank	Honea Path, S. C.	109,250	109,250	23,500	85,750	36,015	1,600	34,415
Citizens National Bank	Anderson, S. C.	233,376	233,376	50,000	183,376	77,018	5,200	71,818
Commercial Bank	Anderson, S. C.	37,403	37,403	7,813	29,590	12,428	.....	12,428
Farmers Bank of Belton	Belton, S C.	42,140	50,341	8,750	41,591	17,468	800	16,668
Farmers Bank	Denver, S. C.	13,782	13,972	50	13,922	5,847	.....	5,847
Farmers Bank of Iva	Iva, S. C.	21,393	21,393	5,000	16,393	6,885	3,500	3,385
Farmers & Merchants Bank	Anderson, S. C.	307,141	307,141	62,500	244,641	102,749	4,500	98,249
Farmers Loan & Trust Co.	Anderson, S. C.	132,808	132,808	6,000	126,808	53,259	.....	53,259
Peoples Bank	Anderson, S. C.	270,525	270,525	62,500	208,025	87,370	5,480	81,890
Peoples Bank	Honea Path, S. C.	17,956	17,956	4,370	13,586	5,706	.....	5,706
Planters Bank	Starr, S. C.	17,273	17,273	4,250	13,023	5,470	500	4,970
	Totals Anderson County	$2,154,268	$2,232,027	$398,685	$1,833,342	$770,003	$38,380	$731,623
BAMBERG COUNTY.								
Bamberg Banking Company	Bamberg, S. C.	$110,000	$110,584	$24,939	$85,645	$35,971	$3,000	$32,971
Bank of Denmark	Denmark, S. C.	60,000	60,000	12,500	47,500	19,950	.....	19,950
Bank of Olar	Olar, S. C.	77,000	77,536	19,000	58,536	24,585	1,000	23,585
Citizens Exchange Bank	Denmark, S. C.	102,709	102,709	25,000	77,709	32,638	2,200	30,438
Ehrhardt Banking Company	Ehrhardt, S. C.	62,500	62,500	15,625	46,875	19,688	1,000	18,688
Enterprise Bank	Bamberg, S. C.	27,120	32,120	.....	32,120	13,490	.....	13,490
Farmers & Merchants Bank	Ehrhardt, S. C.	75,500	75,500	10,000	65,500	27,510	1,000	26,510
Peoples Bank	Bamberg, S. C.	46,800	46,800	11,375	35,425	14,879	2,000	12,879
	Totals Bamberg County	$561,629	$567,749	$118,439	$449,310	$188,711	$10,200	$178,511

BARNWELL COUNTY.								
Bank of Kline	Kline, S. C.	$13,155	$16,155	$.....	$16,155	$6,785	$1,000	$5,785
Bank of Western Carolina	Barnwell, S. C.	87,000	87,000	.....	87,000	36,540	.....	36,540
Bank of Western Carolina	Blackville, S. C.	56,000	56,000	.....	56,000	23,520	.....	23,520
Bank of Williston	Williston, S. C.	59,474	59,474	12,500	46,974	19,729	.....	19,729
Commercial Bank	Blackville, S. C.	35,854	35,854	4,950	30,904	12,980	1,100	11,880
Farmers & Merchants Bank	Dunbarton, S. C.	18,245	18,245	4,432	13,813	5,801	1,100	4,701
Farmers & Merchants Bank	Williston, S. C.	13,750	13,750	3,000	10,750	4,515	4,000	515
First National Bank	Barnwell, S. C.	57,016	57,016	13,750	43,266	18,172	4,000	14,172
Home Bank	Barnwell, S. C.	42,929	42,929	9,250	33,679	14,145	5,000	9,145
	Totals Barnwell County	$386,423	$386,423	$47,882	$338,541	$142,187	$16,200	$125,987
BEAUFORT COUNTY.								
Beaufort Bank	Beaufort, S. C.	$73,104	$78,104	$17,935	$60,169	$25,271	$4,620	$20,651
Bank of Yemassee	Yemassee, S. C.	12,258	12,318	2,675	9,643	4,050	800	3,250
Peoples Bank	Beaufort, S. C.	85,311	85,311	18,750	66,561	27,956	6,000	21,956
	Totals Beaufort County	$170,673	$175,733	$39,360	$136,373	$57,277	$11,420	$45,857
BERKELEY COUNTY.								
Bank of St. Stephens	St. Stephens, S. C.	$18,300	$18,300	$500	$17,800	$7,476	$.....	$7,476
Farmers & Merchants Bank	Moncks Corner, S. C.	25,761	28,001	2,000	26,001	10,920	800	10,120
Peoples Bank	Moncks Corner, S. C.	6,100	6,100	.....	6,100	2,562	.....	2,562
	Totals Berkeley County	$50,161	$52,401	$2,500	$49,901	$20,958	$800	$20.158
CALHOUN COUNTY.								
Bank of Cameron	Cameron, S. C.	$49,851	$49,851	$11,500	$38,351	$16,107	.....	$16,107
Farmers Bank	Fort Motte, S. C.	8,509	8,509	800	7,709	3,238	1,000	2,238
Farmers Bank & Trust Co.	St. Matthews, S. C.	52,000	52,000	300	51,700	21,714	2,700	19,014
Home Bank	St. Matthews, S. C.	57,500	57,500	12,000	45,500	19,110	3,500	15,610
St. Matthews National Bank	St. Matthews, S. C.	138,697	138,697	33,750	104,947	44,078	6,900	37,178
	Totals Calhoun County	$306,557	$306,557	$58,350	$248,207	$104,247	$14,100	$90,147
CHARLESTON COUNTY.								
Atlantic National Bank	Charleston, S. C.	$255,495	$261,495	$60,000	$201,495	$84,628	$9,000	$75,628
Atlantic Savings Bank	Charleston, S. C.	441,138	469,768	75,000	394,768	165,803	17,040	148,763
Bank of Charleston, N. B. A.	Charleston, S. C.	1,316,398	426,398	250,000	1,176,398	494,087	11,000	483,087
Bank of McClellanville	McClellanville, S. C.	18,000	18,000	1,350	16,650	6,993	3,160	3,833
Carolina Savings Bank	Charleston, S. C.	426,558	456,558	87,500	369,058	155,004	22,950	132,054
Charleston Fidelity Corporation	Charleston, S C.	10,000	11,477	550	10,927	4,589	.....	4,589
Charleston Savings Institution	Charleston, S. C.	198,474	227,675	37,500	190,175	79,874	5,100	74,774
Charleston Trust Company	Charleston, S. C.	25,036	25,036	2,200	22,836	9,591	.....	9,591
Citizens Bank	Charleston, S. C.	144,340	145,336	31,250	114,086	47,916	19,950	27,966
City Bank & Trust Co.	Charleston, S C.	27,000	27,000	6,750	20,250	8,505	7,000	1,505
Commercial National Bank	Charleston, S. C.	296,928	299,928	68,750	231,178	97,095	27,700	69,395
Dime Bank & Trust Co.	Charleston, S. C.	273,416	273,416	37,150	236,266	99,232	31,000	68,232
Enterprise Bank	Charleston, S. C.	75,199	75,199	18,750	56,449	23,709	13,440	10,269
Exchange Banking & Trust Co.	Charleston, S. C.	152,195	152,195	37,500	114,695	48,172	12,000	36,172
First National Bank	Charleston, S. C.	727,617	727,617	125,000	602,617	253,099	16,800	236,299

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned, 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Liberty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
CHARLESTON COUNTY—Con.								
Liberty Bank	Charleston, S. C.	59,500	59,500	13,750	45,750	19,215	13,100	6,115
Miners & Merchants Bank	Charleston, S. C.	73,040	73,040	15,625	57,415	24,114	4,000	20,114
Peoples National Bank	Charleston, S. C.	798,817	843,817	175,000	668,817	280,903	101,050	179,853
Port City Bank	Charleston, S. C.	4,255	4,255	625	3,630	1,525	.....	1,525
Security Savings Bank	Charleston, S. C.	75,513	75,836	18,500	57,336	24,081	12,800	11,281
S. C. Loan & Trust Co.	Charleston, S. C.	146,055	146,055	31,250	114,805	48,218	16,335	31,883
S. C. Loan & Trust Company's Bank	Charleston, S. C.	53,884	53,884	13,375	40,509	17,014	.....	17,014
	Totals Charleston County	$5,596,658	$5,853,485	$1,107,375	$4,746,110	$1,996,367	$346,425	$1,649,942
CHEROKEE COUNTY.								
American State Bank	Gaffney, S. C.	$65,055	$65,055	$2,600	$62,455	$26,231	$2,800	$23,431
Bank of Blacksburg	Blacksburg, S. C.	52,000	53,600	10,000	43,600	18,312	800	17,512
Cherokee Savings Bank	Gaffney, S. C.	48,386	51,071	500	50,571	21,240	.....	21,240
First National Bank	Gaffney, S. C.	252,181	252,181	45,000	217,181	87,016	5,200	81,816
Merchants & Planters National Bank	Gaffney, S. C.	201,744	201,744	37,500	164,244	68,982	3,700	65,282
	Totals Cherokee County	$619,366	$623,651	$95,600	$528,051	$221,781	$12,500	$209,281
CHESTER COUNTY.								
Bank of Blackstock	Blackstock, S. C.	$20,000	$22,423	$3,750	$18,673	$7,843	.....	$7,843
Bank of Great Falls	Great Falls, S. C.	42,733	43,033	300	42,733	17,948	.....	17,948
Commercial Bank	Chester, S. C.	175,000	176,869	43,750	133,119	55,910	14,280	41,630
National Exchange Bank	Chester, S. C.	172,726	172,726	37,500	135,226	56,795	5,700	51,095
Peoples National Bank	Chester, S. C.	90,000	104,967	22,500	82,467	34,636	4,200	30,436
White Bank	Chester, S. C.	40,000	40,000	.....	40,000	16,800	.....	16,800
	Totals Chester County	$540,459	$560,018	$107,800	$452,218	$189,932	$24,180	$165,752
CHESTERFIELD COUNTY.								
Bank of Cheraw	Cheraw, S. C.	$163,563	$168,863	$40,000	$128,863	$54,122	$11,100	$43,022
Bank of Chesterfield	Chesterfield, S. C.	60,000	63,329	15,000	48,329	20,298	3,200	17,098
Bank of Pageland	Pageland, S. C.	37,126	42,349	8,750	33,599	14,112	2,500	11,612
Bank of Ruby and Mt. Crogan	Ruby, S. C.	29,667	29,667	7,250	22,417	9,415	1,000	8,415
Farmers Bank	Chesterfield, S. C.	10,250	10,250	2,562	7,688	3,229	1,150	2,079
Farmers Bank	Ruby, S. C.	11,344	14,440	2,750	11,690	4,910	100	4,810
First National Bank	Cheraw, S. C.	62,500	62,500	15,000	47,500	19,950	.....	19,950
Jefferson Bank	Jefferson, S. C.	25,235	25,235	6,250	18,985	7,974	2,750	5,224

Merchants & Farmers Bank	Cheraw, S. C.	111,000	110,000	27,500	83,509	35,070	10,110	24,960
Peoples Bank	Chesterfield, S. C.	28,811	28,811	6,875	21,936	9,213	1,300	7,913
State Bank of McBee	McBee, S. C.	20,145	20,145	4,375	15,770	6,623	5,000	1,623
	Totals Chesterfield County	$559,641	$576,589	$136,312	$440,277	$184,916	$38,210	$146,706
CLARENDON COUNTY.								
Bank of Manning	Manning, S. C.	137,816	149,200	25,000	124,200	52,164	.....	52,164
Bank of Paxville	Paxville, S. C.	18,180	18,180	.....	18,180	7,636	.....	7,636
Bank of Pinewood	Pinewood, S. C.	17,242	18,242	4,250	13,992	5,877	.....	5,877
Bank of Santee	Summerton, S. C.	31,010	31,937	3,553	28,384	11,921	.....	11,921
Bank of Summerton	Summerton, S. C.	57,732	61,232	10,000	51,232	21,517	.....	21,517
Bank of Turbeville	Turbeville, S. C.	14,793	14,793	2,000	12,793	5,373	.....	5,373
Citizens Bank	Pinewood, S. C.	27,593	27,593	5,400	22,193	9,321	.....	9,321
Home Bank & Trust Company	Manning, S. C.	40,354	40,354	.....	40,354	16,949	1,980	14,969
First National Bank	Manning, S. C.	60,995	60,995	15,000	45,995	19,318	.....	19,318
	Totals Clarendon County	$405,715	$422,526	$65,203	$357,323	$150,076	$1,980	$148,096
COLLETON COUNTY.								
Bank of Ashton	Lodge, S. C.	$7,390	$7,390	$...	$7,390	$3,104	$.....	$3,104
Bank of Ruffin	Ruffin, S. C.	10,200	10,200	500	9,700	4,074	1,900	2,174
Colleton Banking Company	Walterboro, S. C.	60,000	61,027	6,500	54,527	22,901	3,400	19,501
Enterprise Bank	Smoaks, S. C.	25,000	25,000	2,850	22,150	9,303	.....	9,303
Farmers & Merchants Bank	Cottageville, S. C.	17,000	17,047	4,250	12,797	5,375	300	5,075
Farmers & Merchants Bank	Walterboro, S. C.	127,346	130,346	14,500	115,846	48,655	4,800	43,855
First National Bank	Walterboro, S. C.	88,011	88,011	21,550	66,461	27,914	950	26,964
Peoples Bank	Lodge, S. C.	11,656	11,656	1,700	9,956	4,182	500	3,682
	Totals Colleton County	$346,603	$350,677	$51,850	$298,827	$125,508	$11,850	$113,658
DARLINGTON COUNTY.								
Bank of Darlington	Darlington, S. C.	$269,501	$269,501	$37,500	$232,001	$97,440	$14,240	$83,200
Bank of Hartsville	Hartsville, S. C.	130,134	151,210	27,150	124,060	52,105	10,000	42,105
Bank of Lydia	Lydia, S. C.	10,937	10,937	2,735	8,202	3,445	2,323	1,122
Bank of Oates	Oates, S. C.	13,852	15,288	3,375	11,913	5,003	1,371	3,632
Carolina National Bank	Darlington, S C.	123,473	123,473	26.400	97,073	40,771	10,915	29,856
First National Bank	Hartsville, S. C.	42,089	42,089	10 000	32,089	13,477	3,150	10,327
Lamar National Bank	Lamar, S. C.	36,663	36,980	9,000	27,980	11,752	800	10,952
Merchants & Planters Bank	Lamar, S. C.	64,000	69,520	.....	69,520	29,198	.....	29,198
Peoples Bank	Darlington, S. C.	149,329	149,329	31,250	113,079	49,593	7,295	42,298
Peoples Bank	Hartsville, S. C.	72,660	78,342	12,270	66,072	27,750	3,975	23,775
	Totals Darlington County	$912,638	$946,669	$159,680	$786,989	$330,534	$54,069	$276,465
DILLON COUNTY.								
Bank of Dillon	Dillon, S. C.	$158,500	$158,500	$37,500	$121,000	$50,820	$3,200	$47,620
Bank of Latta	Latta, S. C.	46,979	48,994	3,000	45,994	19,317	4,000	15,317
Bank of Little Rock	Little Rock, S. C.	25,795	25,795	.....	25,795	10,834	40	10,794
Farmers & Merchants Bank	Latta, S. C.	70,013	70,874	17,169	53,705	22,556	4,190	18,366
First National Bank	Dillon, S. C.	84,996	35,647	6,500	29,147	12,242	.....	12,242

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned, 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
DILLON COUNTY—Con.								
Peoples Bank	Dillon, S. C.	74,630	74,630	12,550	62,080	26,074	3,280	22,794
Bank of Lakeview	Lakeview, S. C.	70,562	73,062	7,750	65,312	27,431	.....	27,431
	Totals Dillon County	$481,475	$487,502	$84,469	$403,033	$169,274	$14,710	$154,564
DORCHESTER COUNTY.								
Bank of Dorchester	Summerville, S. C.	$65,327	$65,327	$15,000	$50,327	$21,137	$5,180	$15,957
Bank of Reevesville	Reevesville, S. C.	31,332	31,332	2,629	28,703	12,055	875	11,180
Bank of Ridgeville	Ridgeville, S. C.	23,000	23,000	4,750	18,250	7,665	1,680	5,985
Bank of St. George	St. George, S. C.	65,054	65,054	15,000	50,054	21,023	4,000	17,023
Bank of Summerville	Summerville, S. C.	30,000	30,000	7,375	22,625	9,503	4,300	5,203
Citizens Bank	St. George, S. C.	52,559	52,559	6,650	45,909	19,282	500	18,782
Farmers Bank	St. George, S. C.	34,420	23,420	8,000	26,420	11,096	5,700	5,396
Peoples Bank	Harleyville, S. C.	20,000	20,000	3,093	16,907	7,101	930	6,171
	Totals Dorchester County	$321,692	$321,692	$62,497	$259,195	$108,862	$23,165	$85,697
EDGEFIELD COUNTY.								
Bank of Edgefield	Edgefield, S. C.	$103,663	$103,663	$22,850	$80,813	$33,941	$2,100	$31,841
Bank of Johnston	Johnston, S. C.	165,092	165,792	16,000	149,792	62,913	2,750	60,163
Bank of Trenton	Trenton, S. C.	41,180	45,572	3,000	43,572	18,300	1,100	17,200
Bank of Western Carolina	Johnston, S. C.	22,497	22,497	.....	22,497	9,449	.....	9,449
Farmers Bank	Edgefield, S. C.	141,025	141,025	28,950	112,075	47,072	1,890	45,182
Farmers & Merchants Bank	Johnston, S. C.	80,808	80,808	.....	80,808	33,939	.....	33,939
Peoples Bank	Edgefield, S. C.	12,000	12,000	.....	12,000	5,040	.....	5,040
	Totals Edgefield County	$566,265	$571,357	$69,800	$501,557	$210,654	$7,840	$202,814
FAIRFIELD COUNTY.								
Bank of Fairfield	Winnsboro, S. C.	$81,500	$84,299	$18,750	$65,549	$27,531	$16,500	$11,031
Bank of Ridgeway	Ridgeway, S. C.	81,632	81,632	18,750	62,882	26,410	.....	26,410
Bank of Shelton	Shelton, S. C.	14,723	14,723	3,000	11,723	4,924	.....	4,924
Farmers & Merchants Bank	Ridgeway, S. C.	39,400	39,400	.....	39,400	16,548	.....	16,548
Merchants & Planters Bank	Winnsboro, S. C.	77,000	78,000	18,750	59,250	24,885	200	24,685
Winnsboro Bank	Winnsboro, S. C.	170,213	176,383	42,500	133,883	56,231	14,100	42,131
	Totals Fairfield County	$464,468	$474,437	$101,750	$372,687	$156,529	$30,800	$125,729

FLORENCE COUNTY.								
Bank of Florence	Florence, S. C.	$96,000	$96,575	$24,000	$72,575	$30,482	$8,000	$22,482
Bank of Lake City	Lake City, S. C.	90,400	107,619	18,750	88,869	37,325	5,500	31,825
Bank of Pamplico	Pamplico, S. C.	26,250	26,250	6,562	19,688	8,269	3,500	4,769
Bank of Timmonsville	Timmonsville, S. C.	115,269	115,269	17,500	97,769	41,063	.....	41,063
Citizens Bank	Timmonsville, S. C.	120,741	120,741	30,000	90,741	38,111	.....	38,111
City Savings Bank	Florence, S. C.	37,371	37,371	.....	37,371	15,696	3,859	11,837
Commercial & Savings Bank	Florence, S. C.	165,021	165,021	.....	165,021	69,309	10,190	59,119
Farmers Bank	Olanta, S. C.	30,000	30,000	7,500	22,500	9,450	2,160	7.290
Farmers & Mechanics Bank	Florence, S. C.	30,000	43,805	7,500	36,305	15,248	.....	15,248
Farmers & Merchants Bank	Cowards, S. C.	19,004	19,986	4,750	15,236	6,399	.....	6,399
Farmers & Merchants Bank	Pamplico, S. C.	15,000	15,000	3,750	11,250	4,725	2,625	2,100
Farmers & Merchants National Bank	Lake City, S. C.	150,100	164,206	37,500	126,706	53,217	450	52,767
First National Bank	Florence, S. C.	204,837	204,837	45,000	159,837	67,132	27,600	39,532
First National Bank	Olanta, S. C.	61,150	61,150	11,150	50,000	21,000	2,422	18,578
Palmetto Bank & Trust Comypany	Florence, S. C.	62,087	62,087	.....	62,087	26,077	12,000	14,077
Peoples Bank	Scranton, S. C.	21,107	25,907	4,750	21,157	8,886	.....	8,886
Peoples Savings Bank & Trust Co.	Florence, S. C.	33,310	33,310	8,750	24,560	10,315	20,071	*29,827
Peoples Bank	Timmonsville, S. C.	68,250	68,250	.....	68,250	28,665	.....	28,665
Peoples Bank	Lake City, S. C.	86,500	86,500	.....	86,500	36,330	.....	36,330
	Totals Florence County	$1,432,397	$1,483,884	$227,462	$1,256,422	$527,699	$98,377	$429,322
GEORGETOWN COUNTY.								
Bank of Andrews	Andrews, S. C.	$109,685	$109,685	$7,650	$102,035	$42,855	$3,235	$39,620
Bank of Georgetown	Georgetown, S. C.	225,102	225,102	50,000	175,102	73,543	14,000	59,543
Farmers & Merchants Bank	Andrews, S. C.	51,500	51,500	609	50,891	21,374	4,200	17,174
Farmers & Merchants Bank	Georgetown, S. C.	82,405	82,405	20,426	61,979	26,031	2,100	23,931
Peoples Bank	Georgetown, S. C.	133,531	133,531	31,435	102,096	42,880	80	42,800
Planters & Mechanics Bank	Georgetown, S. C.	50,485	50,485	.....	50,485	21,204	2,500	18,704
	Totals Georgetown County	$652,708	$652,708	$110,120	$542,588	$227,887	$26,115	$201,772
GREENVILLE COUNTY.								
American Bank	Greenville, S. C.	$140,276	$140,276	$23,849	$116,427	$48,899	$3,500	$45,399
Bank of Commerce	Greenville, S. C.	153,287	153,287	30,625	122,662	51,518	.....	51,518
Bank of Conestee	Conestee, S. C.	11,990	11,990	2,750	9,240	3,881	.....	3,881
Bank of Fountain Inn	Fountain Inn, S. C.	92,226	92,656	14,300	78,356	32,910	2,000	30,910
Bank of Greer	Greer, S. C.	92,380	99,280	17,500	81,880	34,390	3,000	31,390
Bank of Piedmont	Piedmont, S. C.	46,622	51,531	7,500	44,031	18,493	.....	18,493
Bank of Simpsonville	Simpsonville, S. C.	42,500	42,861	.....	42,861	18,002	250	17,752
Bank of Woodville	Woodside, S. C.	10,345	10,944	.....	10,944	4,596	.....	4,596
Brandon Community Bank	Greenville, S. C.	4,509	4,509	.....	4,509	1,894	.....	1,894
Citizens Bank	Taylors, S. C.	13,799	14,671	3,125	11,546	4,849	.....	4,849
Textile Bank	Greenville, S. C.	15,000	15,000	.....	15,000	6,300	.....	6,300
Farmers Bank	Simpsonville, S. C.	17,314	18,758	.....	18,758	7,878	.....	7,878
Farmers Bank	Travelers Rest, S. C.	27,318	27,318	1,000	26,318	11,054	500	10,554
Farmers & Merchants Bank	Greenville, S. C.	72,244	83,719	16,250	67,469	28,337	.....	28,337

*Note: The assessment against the real estate of The Peoples Savings Bank & Trust Co. is $9,898 in excess of the taxable value of said bank, as appears from financial statement.

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned, 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
GREENVILLE COUNTY—Con.								
First National Bank	Greenville, S. C.	232,805	271,584	3,064	268,520	112,778	6,000	106,778
Morris Plan Company	Greenville, S. C.	26,017	27,863	1,650	26,213	11,009	.....	11,009
Norwood National Bank	Greenville, S. C.	597,713	657,713	25,600	632,113	265,487	625	264,862
Peoples Bank	Fountain Inn, S. C.	45,000	45,000	5,866	39,134	16,436	150	16,286
Peoples Bank	Greer, S. C.	26,041	26,041	5,000	21,041	8,837	3,000	5,837
Peoples National Bank	Greenville, S. C.	419,224	431,625	64,548	367,077	154,172	.....	154,172
Piedmont Savings & Trust Company	Greenville, S. C.	50,788	69,788	4,924	64,864	27,243	.....	27,243
Planters Savings Bank	Greer, S. C.	50,905	55,905	10,000	45,905	19,280	1,000	18,280
Woodside National Bank	Greenville, S C.	102,315	102,315	.....	102,315	42,972	.....	42,972
	Totals Greenville County	$2,290,628	$2,454,734	$237,551	$2,217,183	$931,215	$20,025	$911,190
GREENWOOD COUNTY.								
Bank of Greenwood	Greenwood, S. C.	$223,289	$239,687	$3,600	$236,087	$99,157	$5,000	$94,157
Bank of Hodges	Hodges, S. C.	23,189	23,189	1,000	22,189	9,319	900	8,419
Bank of Ninety-Six	Ninety-Six, S. C.	62,225	66,725	11,875	54,850	23,037	2,000	21,037
Bank of Troy	Troy, S. C.	26,915	26,915	5,500	21,415	8,994	1,100	7,894
Bank of Ware Shoals	Ware Shoals, S. C.	122,075	133,832	30,000	103,832	43,609	.....	43,609
Cambridge Bank	Ninety-Six, S. C.	95,466	95,466	8,588	86,878	36,489	900	35,589
Commercial Bank	Greenwood, S. C.	134,678	134,678	10,000	124,678	52,365	.....	52,365
Farmers & Merchants Bank	Greenwood, S. C.	66,761	66,761	.....	66,761	28,040	.....	28,040
National Loan & Exchange Bank	Greenwood, S. C.	160,507	171,892	30,000	141,892	59,595	25,000	34,595
Peoples Bank	Greenwood, S. C.	146,210	146,210	.....	146,210	61,403	.....	61,408
Peoples Bank	Hodges, S. C.	15,551	15,551	.....	15,551	6,531	.....	6,531
	Totals Greenwood County	$1,076,864	$1,120,906	$1,005,563	$1,020,343	$428,544	$34,900	$393,644
HAMPTON COUNTY.								
Bank of Estill	Estill, S. C.	$41,057	$41,057	$8,750	$32,307	$13,569	$2,030	$11,539
Bank of Hampton	Hampton, S. C.	33,000	34,456	6,000	28,456	11,952	.....	11,952
Commercial Bank	Estill, S. C.	40,046	42,443	5,000	37,443	15,726	5,000	10,726
Farmers & Merchants Bank	Furman, S. C.	26,000	26,000	6,500	19,500	8,190	2,050	6,140
Hampton Loan & Exchange Bank	Hampton, S. C.	17,500	17,500	4,375	13,125	5,513	1,500	4,013
Merchants & Planters Bank	Brunson, S. C.	8,023	8,023	.....	8,023	3,370	500	2,870
First National Bank	Brunson, S. C.	29,040	29,040	1,800	27,240	11,441	2,000	9,441

Peoples Bank	Scotia, S. C.	16,500	16,500	.....	16,500	6,930	.....	6,930
Planters & Merchants Bank	Varnville, S. C.	23,700	25,370	5,500	19,870	8,345	.....	8,345
	Totals Hampton County	$234,866	$240,389	$37,925	$202,464	$85,036	$13,080	$71,956
HORRY COUNTY.								
Bank of Aynor	Aynor, S. C.	$8,415	$8,839	$1,925	$6,914	$2,904	$.....	$2,904
Bank of Little River	Little River, S. C.	13,514	13,514	3,375	10,139	4,258	1,800	2,458
Bank of Lois	Loris, S. C.	17,979	18,979	3,125	15,854	6,659	2,500	4,159
Conway National Bank	Conway, S C.	56,846	57,346	13,750	43,596	18,310	4,000	14,310
Conway Savings Bank	Conway, S. C.	12,000	13,207	.....	13,207	5,547	.....	5,547
Farmers Bank	Loris, S. C.	11,518	11,518	2,000	9,518	3,998	.....	3,998
Peoples National Bank	Conway, S. C.	48,670	48,670	11,875	36,795	15,454	.....	15,454
	Totals Horry County	$168,942	$172,073	$36,050	$136,023	$57,130	$8,300	$48,830
JASPER COUNTY.								
Bank of Ridgeland	Ridgeland, S. C.	$29,402	$29,402	$5,000	$24,402	$10,249	$2,340	$7,909
	Totals Jasper County	$29,402	$29,402	$5,000	$24,402	$10,249	$2,340	$7,909
KERSHAW COUNTY.								
Bank of Bethune	Bethune, S. C.	$24,207	$24,207	$6,000	$18,207	$7,647	$740	$6,907
Bank of Camden	Camden, S. C.	201,992	201,992	50,000	151,992	63,837	10,000	53,837
Bank of Kershaw	Kershaw, S. C.	100,000	130,947	25,000	105,947	44,498	12,000	32,498
First National Bank	Camden, S. C.	101,917	101,917	23,750	78,167	32,830	11,000	21,830
Loan & Savings Bank	Camden, S. C.	66,601	66,601	16,000	50,601	21,252	.....	21,252
Merchants & Farmers Bank	Bethune, S. C.	22,299	22,299	2,000	20,299	8,526	400	8,126
Bank of Lugoff	Lugoff, S. C.	14,350	14,350	100	14,250	5,985	.....	5,985
	Totals Kershaw County	$531,366	$562,313	$122,850	$439,463	$184,575	$34,140	$150,435
LANCASTER COUNTY.								
Bank of Heath Springs	Heath Springs, S. C.	$33,015	$34,503	$6,000	$28,503	$11,971	.....	$11,971
Bank of Lancaster	Lancaster, S. C.	179,500	191,500	37,500	154,000	64,680	5,000	59,680
Farmers Bank & Trust Company	Lancaster, S. C.	86,440	86,440	18,750	67,690	28,430	5,000	23,430
First National Bank	Lancaster, S. C.	82,542	82,753	18,750	64,003	26,881	65	26,816
Merchants & Farmers Bank	Heath Springs, S. C.	39,000	39,000	.....	39,000	16,380	.....	16,380
Peoples Bank	Kershaw, S. C.	17,800	17,800	4,450	13,350	5,607	2,200	3,407
	Totals Lancaster County	$438,297	$451,996	$85,450	$366,546	$153,949	$12,265	$141,684
LAURENS COUNTY.								
Bailey, M. S. & Son	Clinton, S. C.	$22,201	$35,199	$5,050	$30,149	$12,663	.....	$12,663
Bank of Cross Hill	Cross Hill, S. C.	84,627	84,627	13,000	71,627	30,083	1,500	28,583
Bank of Gray Court	Gray Court, S. C.	58,288	58,288	11,073	47,215	19,830	2,500	17,330
Bank of Mountville	Mountville, S. C.	27,465	28,535	5,800	22,535	9,465	1,900	7,565
Bank of Owings	Owings, S. C.	37,008	39,008	.....	39,008	16,383	1,500	14,883
Bank of Waterloo	Waterloo, S. C.	43,669	43,669	10,000	33,669	14,141	2,517	11,624
Bell Workman Bank	Clinton, S. C.	19,620	19,620	3,675	15,945	6,697	4,000	2,697
Commercial Bank	Clinton, S. C.	53,408	54,353	12,500	41,853	17,578	.....	17,578
Enterprise National Bank	Laurens, S. C.	145,445	148,195	24,050	124,145	52,141	25,000	27,141
Farmers National Bank	Laurens, S. C.	68,787	71,987	15,000	56,987	23,935	.....	23,935

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LAURENS COUNTY—Con.								
First National Bank	Clinton, S. C.	164,732	172,284	37,500	134,784	56,609	16,000	40,609
Laurens National Bank	Laurens, S. C.	98,344	101,144	22,500	78,644	33,030	20,000	13,030
Lucas Bank	Laurens, S. C.	13,019	13,019	1,000	12,019	5,048	.....	5,048
Palmetto Bank	Laurens, S. C.	77,141	91,403	20,000	71,403	29,989	8,000	21,989
Peoples Bank	Gray Court, S. C.	54,606	54,606	.....	54,606	22,935	4,285	18,650
Peoples Loan & Exchange Bank	Laurens, S. C.	182,430	182,430	31,250	151,180	63,496	25,000	38,496
Laurens Trust Company	Laurens, S. C.	89,621	89,621	2,500	87,121	36,591	.....	36,591
Home Trust Company	Laurens, S. C.	50,568	50,568	.....	50,568	21,239	.....	21,239
	Totals Laurens County	$1,291,031	$1,338,356	$214,898	$1,123,458	$471,853	$112,202	$359,651
LEE COUNTY.								
Bank of Elliott	Elliott, S. C.	$9,701	$9,701	$1,374	$8,327	$3,497	.....	$3,497
Bank of Lynchburg	Lynchburg, S. C.	62,000	62,745	15,500	47,245	19,843	1,200	18,643
Bishopville National Bank	Bishopville, S. C.	172,277	172,277	43,000	129,277	54,296	11,390	42,906
Farmers Loan & Trust Co.	Bishopville, S. C.	37,715	37,715	6,050	31,665	13,299	6,460	6,839
First National Bank	Bishopville, S. C.	135,045	141,698	31,875	109,823	46,126	2,600	43,526
Peoples Bank	Bishopville, S. C.	92,773	92,773	18,750	74,023	31,090	12,840	18,250
Peoples Bank	Lynchburg, S. C.	36,663	36,663	.....	36,663	15,398	600	14,798
	Totals Lee County	$546,174	$553,572	$116,549	$437,023	$183,549	$35,090	$148,459
LEXINGTON COUNTY.								
Bank of Chapin	Chapin, S. C.	$14,078	$14,078	$.....	$14,078	$5,913	$3,000	$2,913
Bank of Gilbert	Gilbert, S. C.	19,237	19,237	.....	19,237	8,080	.....	8,080
Bank of Pelion	Pelion, S. C.	15,980	15,980	2,000	13,980	5,872	950	4,922
Bank of Swansea	Swansea, S. C.	75,000	75,063	17,550	57,513	24,155	2,200	21,955
Bank of Western Carolina	Batesburg, S. C.	11,195	11,195	.....	11,195	4,702	.....	4,702
Bank of Western Carolina	Lexington, S. C.	43,779	43,779	.....	43,779	18,387	.....	18,387
Brookland Bank	Brookland, S. C.	42,013	44,356	8,750	35,606	14,955	1,700	13,255
First National Bank	Batesburg, S. C.	109,431	109,431	26,250	83,181	34,936	5,000	29,936
Home National Bank	Lexington, S. C.	54,526	57,026	13,500	43,526	18,281	5,605	12,676
National Bank of Leesville	Leesville, S. C.	40,000	40,361	10,000	30,361	12,752	1,200	11,552
Peoples Bank	Swansea, S. C.	17,975	17,975	.....	17,975	7,550	.....	7,550
	Totals Lexington County	$443,214	$448,481	$78,050	$370,431	$155,583	$19,655	$135,928

MARION COUNTY.								
Bank of Mullins	Mullins, S. C.	$79,975	$82,144	$13,250	$68,894	$28,935	* $825	$28,110
Bank of Nichols	Nichols, S. C.	45,248	45,248	10,937	34,311	14,411	600	13,811
Farmers & Merchants Bank	Marion, S. C.	136,022	141,748	34,340	107,408	45,111	10,880	34,231
First National Bank	Mullins, S. C.	72,002	72,002	17,500	54,502	22,891	1,900	20,991
Marion National Bank	Marion, S. C.	127,748	136,611	30,000	106,611	44,777	1,750	43,027
Merchants & Planters Bank	Mullins, S. C.	105,000	105,683	26,250	79,433	33,362	.....	33,362
Planters Bank	Marion, S. C.	59,353	59,353	12,500	46,853	19,678	2,000	17,678
	Totals Marion County	$625,348	$642.789	$144,777	$498,012	$209,165	$17,955	$191,210
MARLBORO COUNTY.								
Bank of Clio	Clio, S. C.	$89,709	$89,709	$18,750	$70,959	$29,803	.....	$29,803
Bank of Marlboro	Bennettsville, S. C.	343,094	343,094	75,000	268,094	112,599	.....	112,599
Bank of McColl	McColl, S. C.	80,923	80,923	18,750	62,173	26,113	.....	26,113
Bank of Tatum	Tatum, S. C.	11,800	11,800	.....	11,800	4,956	.....	4,956
Farmers & Merchants Bank	McColl, S. C.	34,146	34,146	7,812	26,334	11,060	.....	11,060
First National Bank	Clio, S. C.	31,060	32,835	1,000	31,835	13,371	.....	13,371
Mutual Savings Bank	Bennettsville, S. C.	40,952	40,952	8,250	32,702	13,735	2,050	11,685
Mutual Trust Company	Bennettsville, S. C.	10,000	11,273	.....	11,273	4,735	.....	4,735
Peoples National Bank	Bennettsville, S. C.	73,626	73,626	16,250	57,376	24,098	.....	24,098
Peoples Savings Bank	Clio, S. C.	30,283	31,536	7,562	23,974	10,069	.....	10,069
Planters National Bank	Bennettsville, S. C.	138,645	138,645	24,850	113,795	47,794	2,900	44,894
Union Savings Bank	Bennettsville, S. C.	87,000	88,551	12,500	76,051	31,941	.....	31,941
	Totals Marlboro County	$971,238	$977,090	$190,724	$786,366	$330,274	$4,950	$325,324
McCORMICK COUNTY.								
Bank of McCormick	McCormick, S. C.	$119,552	$119,552	$21,500	$98,052	$41,182	$2,150	$39,032
Bank of Mt. Carmel	Mt. Carmel, S. C.	14,480	14,480	100	14.380	6,040	750	5,290
Bank of Parksville	Parksville, S. C.	24,911	26,723	3,200	23,523	9,880	1,965	7,915
Bank of Plum Branch	Plum Branch, S. C.	15,000	15,097	3,250	11,847	4,976	.....	4,976
Farmers Bank	McCormick, S. C.	56,461	56,461	11,000	45,461	19,094	3,000	16,094
Peoples Bank	McCormick, S. C.	55,163	55,163	.....	55,163	23,168	5,500	17,668
	Totals McCormick County	$285,567	$287,476	$39,050	$248,426	$104,340	$13,365	$90,975
NEWBERRY COUNTY.								
Bank of Pomaria	Pomaria, S. C.	$19,932	$19,932	$1,350	$18,582	$7,804	.....	$7,804
Bank of Prosperity	Prosperity, S. C.	40,000	41,103	10,000	31,103	13,063	750	12,313
Bank of Whitmire	Whitmire, S. C.	71,934	71,934	.....	71,934	30,212	3,950	26,262
Commercial Bank	Newberry, S. C.	113,933	148,303	25,000	123,303	51,787	12,600	39,187
Exchange Bank, The	Newberry, S. C.	164,610	164,610	40,750	123,860	52,021	18,370	33,651
Farmers Bank	Chappells, S. C.	15,735	15,735	3,200	12,535	5,265	550	4,715
Farmers & Merchants Bank	Little Mountain, S. C.	30,741	31,514	7,000	24,514	10,296	1,100	9,196
National Bank of Newberry	Newberry, S. C.	101,093	133,593	30,625	102,968	43,247	11,100	32,147
Peoples National Bank	Prosperity, S. C.	48,648	48,648	11,250	37,398	15,707	1,000	14,707
	Totals Newberry County	$606,626	$675,372	$129,175	$546,197	$229,402	$49,420	$179,982

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
OCONEE COUNTY.								
Bank of Walhalla	Walhalla, S. C.	$100,934	$100,934	$10,040	$90,894	$38,175	$1,300	$36,875
Citizens Bank	Seneca, S. C.	87,839	89,839	18,750	71,089	29,857	5,170	24,687
Enterprise Bank	Walhalla, S. C.	37,315	37,315	6,250	31,065	13,047	.....	13,047
Fort Hill Bank	Clemson College, S. C.	(See Pickens County.)						
Seneca Bank	Seneca, S. C.	46,757	46,757	7,650	39,107	16,425	3,000	13,425
Westminster Bank	Westminster, S. C.	151,215	154,941	31,250	123,691	51,950	1,200	50,750
Westminster Loan & Trust Co.	Westminster, S. C.	32,436	32,436	7,500	24,936	10,473	.....	10,473
	Totals Oconee County	$456,496	$462,222	$81,440	$380,782	$159,927	$10,670	$149,257
ORANGEBURG COUNTY.								
National Bank of Bowman	Bowman, S. C.	$43,835	$45,363	$7,700	$37,663	$15,818	$90	$15,728
Bank of Branchville	Branchville, S. C.	40,824	40,824	9,575	31,249	13,125	3,300	9,825
Bank of Cope	Cope, S. C.	33,357	33,357	7,750	25,607	10,755	.....	10,755
Bank of Eutawville	Eutawville, S. C.	25,094	23,094	5,000	18,094	7,599	1,000	6,599
Bank of Neeses	Neeses, S. C.	10,000	13,007	.....	13,007	5,463	1,000	4,463
Bank of North	North, S. C.	66,538	66,538	15,002	51,536	21,645	.....	21,645
Bank of Norway	Norway, S. C.	60,464	60,464	6,650	53,814	22,602	13,600	9,002
Bank of Orangeburg	Orangeburg, S. C.	289,963	289,963	68,750	221,213	92,909	.....	92,909
Bank of Springfield	Springfield, S. C.	90,125	90,125	21,693	68,432	28,741	1,200	27,541
Cotton Bank, The	Rowesville, S. C.	27,000	27,469	395	27,074	11,371	340	11,031
Edisto National Bank	Orangeburg, S. C.	211,382	223,050	50,000	173,050	72,681	.....	72,681
Farmers Bank	Parlers, S. C.	15,586	16,634	1,200	15,434	6,482	700	5,782
Farmers & Merchants Bank	Holly Hill, S. C.	26,071	26,071	2,000	24,071	10,110	5,390	4,720
Farmers & Merchants Bank	Orangeburg, S. C.	40,075	40,075	10,000	30,075	12,632	.....	12,632
Farmers National Bank	Norway, S. C.	36,593	36,593	8,125	28,468	11,957	1,050	10,907
First National Bank	Elloree, S. C.	85,989	85,989	18,750	67,239	28,240	1,000	27,240
First National Bank	Holly Hill, S. C.	61,937	61,937	13,750	48,187	20,239	3,400	16,839
First National Bank	Spring Hill, S. C.	66,822	69,155	16,250	52,905	22,220	2,400	19,820
Peoples Bank	Bowman, S. C.	56,000	56,000	6,100	49,900	20,958	.....	20,958
Peoples Bank	Branchville, S. C.	29,220	31,015	6,875	24,140	10,139	4,330	5,809
Peoples Bank	North, S. C.	58,385	58,385	14,500	43,885	18,432	.....	18,432
Peoples National Bank	Orangeburg, S. C.	155,045	160,045	30,000	130,045	54,618	5,000	49,618
Planters Bank	Orangeburg, S C.	131,189	131,189	28,125	103,064	43,287	.....	43,287
	Totals Orangeburg County	$1,659,494	$1,686,342	$348,190	$1,338,152	$562,023	$43,800	$518,223

PICKENS COUNTY.								
Bank of Central	Central, S. C.	$26,518	$26,518	$2,000	$24,518	$10,298	.....	$10,298
Bank of Norris	Norris, S. C.	24,115	24,115	1,900	22,215	9,330	.....	9,330
Bank of Six Mile	Central, S. C.	16,582	16,582	.....	16,582	6,964	.....	6,964
Commercial Bank	Easley, S. C.	44,497	50,773	9,275	41,498	17,429	.....	17,429
Easley Bank	Easley, S. C.	85,298	91,798	17,500	74,298	31,205	1,000	30,205
Easley Loan & Trust Co.	Easley, S. C.	85,409	90,409	15,000	75,409	31,672	2,200	29,472
Farmers Bank	Central, S. C.	32,762	32,762	2,402	30,360	12,751	.....	12,751
Farmers & Merchants Bank	Liberty, S. C.	22,546	22,546	4,687	17,859	7,501	.....	7,501
Keowee Bank	Pickens, S. C.	31,653	31,653	.....	31,653	13,294	.....	13,294
Liberty Bank	Liberty, S. C.	44,925	44,925	9,063	35,862	15,062	980	14,082
Pickens Bank	Pickens, S. C.	44,885	44,885	6,406	38,479	16,161	390	15,771
Fort Hill Bank	Clemson College, S. C.	7,990	7,990	.....	7,990	3,356	.....	3,356
	Totals Pickens County	$467,180	$484,956	$68,233	$416,723	$175,023	$4,570	$170,453
RICHLAND COUNTY.								
Bank of Columbia	Columbia, S. C.	$251,230	$251,230	61,250	$189,980	79,792	22,760	57,032
Bank of Eastover	Eastover, S. C.	30,803	30,803	4,600	26,203	11,005	5,295	5,710
Carolina National Bank	Columbia, S. C.	475,000	504,055	100,000	404,055	169,703	46,915	122,788
Columbia Savings Bank & Trust Co.	Columbia, S. C.	125,573	125,573	31,250	94,323	37,616	3,150	36,466
Commercial Bank, The	Columbia, S. C.	125,095	125,095	40,000	85,095	35,740	32,860	2,880
Homestead Bank	Columbia, S. C.	20,000	20,000	1,550	18,450	7,749	.....	7,749
Liberty National Bank	Columbia, S. C.	390,026	390,026	97,500	292,526	122,861	75,065	47,796
Lower Main Street Bank	Columbia, S. C.	39,911	39,911	3,366	36,545	15,349	.....	15,349
National Loan & Exchange Bank	Columbia, S. C.	840,273	840,273	175,000	665,273	279,415	162,770	116,645
National State Bank	Columbia, S. C.	312,349	321,509	75,000	246,509	103,524	15,740	87,794
Palmetto National Bank	Columbia, S. C.	850,000	885,000	187,500	697,500	292,950	130,060	162,890
	Totals Richland County	$3,460,260	$3,533,475	$777,016	$2,756,459	$1,157,714	$494,615	$663,099
SALUDA COUNTY.								
Bank of Saluda	Saluda, S. C.	$64,457	$64,457	$15,000	$49,457	$20,772	$3,300	$17,472
Bank of Wards	Wards, S. C.	36,263	36,263	6,000	30,263	12,710	600	12,110
Farmers & Merchants Bank	Ridge Spring, S. C.	92,396	92,396	18,900	73,496	30,868	200	30,668
Farmers Bank, The	Saluda, S. C.	78,223	78,223	19,500	58,723	24,664	.....	24,664
Peoples Bank	Ridge Spring, S. C.	74,429	74,429	12,500	61,929	26,010	1,000	25,010
Planters National Bank	Saluda, S. C.	46,991	46,991	11,500	35,491	14,906	700	14,206
	Totals Saluda County	$392,759	$392,759	$83,400	$309,359	$129,930	$5,800	$124,130
SPARTANBURG COUNTY.								
Citizens Bank	Inman, S. C.	$25,000	$25,000	$.....	$25,000	$10,500	$.....	$10,500
American National Bank	Spartanburg, S. C.	172,179	172,179	37,500	134,679	56,565	30,000	26,565
Bank of Chesnee	Chesnee, S. C.	25,718	25,718	6,250	19,468	8,177	500	7,677
Bank of Commerce	Spartanburg, S. C.	75,673	75,673	16,000	59,673	25,063	.....	25,063
Bank of Cross Anchor	Cross Anchor, S. C.	38,312	38,312	9,375	28,937	12,154	4,320	7,834
Bank of Duncan	Duncan, S. C.	18,250	18,250	.....	18,250	7,665	.....	7,665
Bank of Enoree	Enoree, S. C.	48,543	48,543	958	47,585	19,986	.....	19,986
Bank of Inman	Inman, S. C.	31,297	31,597	5,834	25,763	10,820	3,000	7,820
Bank of Landrum	Landrum, S. C.	27,600	27,600	6,250	21,350	8,967	.....	8,967

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Lib'ty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
SPARTANBURG COUNTY—Con.								
Bank of Pacolet	Pacolet, S. C.	11,008	11,008	1,750	9,258	3,888	250	3,638
Bank of Spartanburg	Spartanburg, S. C.	170,734	170,734	37,500	133,234	55,958	.....	55,958
Bank of Woodruff	Woodruff, S. C.	60,700	60,700	12,800	47,900	20,118	2,500	17,618
Central National Bank	Spartanburg, S. C.	634,569	634,569	137,500	497,069	208,769	.....	208,769
Citizens Bank	Chesnee, S. C.	17,434	18,009	3,850	14,159	5,947	.....	5,947
Converse Savings Bank	Converse, S. C.	13,176	13,176	.....	13,176	5,534	.....	5,534
Dollar Savings Bank	Spartanburg, S. C.	67,855	67,855	.....	67,855	28,499	.....	28,499
Employees Savings Bank	Pacolet, S. C.	12,324	12,324	2,500	9,824	4,126	.....	4,126
Farmers & Merchants Bank	Woodruff, S. C.	58,694	58,694	.....	58,694	24,651	.....	24,651
First National Bank	Spartanburg, S. C.	636,350	647,147	150,000	497,147	208,802	71,000	137,802
First National Bank	Woodruff, S. C.	64,840	67,827	15,000	52,827	22,187	2,500	19,687
Merchants & Farmers Bank	Spartanburg, S. C.	206,500	213,584	50,000	163,584	68,705	5,000	63,705
Mutual Bank, The	Landrum, S. C.	15,100	15,000	2,500	12,600	5,292	.....	5,292
Peoples Bank	Campobello, S. C.	25,187	26,687	4,260	22,427	9,419	.....	9,419
Peoples Savings Bank	Clifton, S. C.	8,765	8,765	1,400	7,365	3,093	.....	3,093
Security Bank	Cowpens, S. C.	39,516	39,516	8,750	30,766	12,922	3,000	9,922
Southern Trust Co.	Spartanburg, S. C.	86,070	86,070	2,500	83,570	35,099	5,000	30,099
Spartan Savings Bank	Spartanburg, S. C.	5,353	5,353	1,250	4,103	1,723	.....	1,723
Converse Savings Bank	Spartanburg, S. C.	.....	.....	.....	.....	.....	.....	.....
	Totals Spartanburg County	$2,596,747	$2,619,990	$513,727	$2,106,263	$884,629	$127,070	$757,559
SUMTER COUNTY.								
Bank of Hagood	Hagood, S. C.	$15,395	$15,395	$.....	$15,395	$6,466	$550	$5,916
Bank of Mayesville	Mayesville, S. C.	32,221	32,221	3,100	29,121	12,231	620	11,611
City National Bank	Sumter, S. C.	217,308	217,308	50,000	167,308	70,269	30,390	39,879
Commercial Bank & Trust Co.	Sumter, S. C.	60,822	69,802	14,000	55,802	23,437	.....	23,437
First National Bank	Sumter, S. C.	251,658	261,505	50,000	211,505	88,832	12,330	76,502
Merchants & Planters Bank	Mayesville, S. C.	12,200	12,200	2,750	9,450	3,969	.....	3,969
National Bank of S. C.	Sumter, S. C.	380,191	405,287	95,000	310,287	130,321	14,250	116,071
National Bank of Sumter	Sumter, S. C.	272,492	276,620	62,500	214,120	89,930	17,320	72,610
Peoples Bank	Sumter, S. C.	135,263	136,944	32,500	104,444	43,866	5,500	38,366
Sumter Trust Co.	Sumter, S. C.	83,189	83,189	32,000	51,189	21,499	1,725	19,774
	Totals Sumter County	$1,460,739	$1,510,471	$341,850	$1,168,621	$490,820	$82,685	$408,135

UNION COUNTY.								
Bank of Buffalo	Buffalo, S. C.	$10,560	$11,215	$100	$11,115	$4,668	$.....	†4,668
Bank of Carlisle	Carlisle, S. C.	23,561	25,061	5,000	20,061	8,426	800	7,626
Bank of Jonesville	Jonesville, S. C.	50,436	50,436	9,644	40,792	17,139	1,000	16,133
Bank of Union	Union, S. C.	71,397	71,397	.....	71,397	29,987	2,400	27,587
Citizens National Bank	Union, S. C.	198,535	201,035	32,000	169,035	70,995	8,000	62,995
Everybody's Bank	Jonesville, S. C.	39,549	39,549	8,000	31,549	13,251	900	12,351
Lockhart Bank	Lockhart, S. C.	12,920	12,920	.....	12,920	5,426	.....	5,426
Merchants & Planters National Bank	Union, S. C.	135,792	135,792	23,000	112,792	47,373	14,900	32,473
Nicholson Bank & Trust Co.	Union, S. C.	137,692	137,692	31,250	106,442	44,706	24,600	20,106
	Totals Union County	$680,442	$685,097	$108,994	$576,103	$241,965	$52,600	$189,365
WILLIAMSBURG COUNTY.								
Bank of Cades	Cades, S. C.	$13,000	$13,493	$.....	$13,493	$5,667	$3,400	$2,267
Bank of Greeleyville	Greelyville, S. C.	26,982	26,982	712	26,270	11,033	1,500	9,533
Bank of Hemingway	Hemingwav, S. C.	66,667	66,667	7,868	58,799	24,696	3,858	20,838
Bank of Johnsonville	Johnsonville, S. C.	22,225	22,225	.....	22,225	9,335	200	9.135
Bank of Kingstree	Kingstree, S. C.	77,000	82,256	18,000	64,256	26,988	1,800	25,188
Bank of Lanes	Lanes, S. C.	25,000	25,000	.....	25,000	10,500	200	10,300
Bank of Trio	Trio, S. C.	31,780	31,786	7,945	23,841	10,013	3,300	6,713
Bank of Williamsburg	Kingstree, S. C.	115,153	115,153	27,000	88,153	37,024	7,000	30 024
Farmers & Merchants Bank	Johnsonville, S. C.	30,605	30,605	7,650	22,955	9,641	1.700	7,941
Wee Nee Bank	Kingstree, S. C.	47,254	49,654	10,500	39,154	16,445	12,950	3.495
	Totals Williamsburg County	$455,666	$463,821	$79,675	$384,146	$161,342	$35,908	$125,434
YORK COUNTY.								
Bank of Clover	Clover, S. C.	$50,167	$57,807	$11.250	$46,557	$19,554	.....	$19,554
Bank of Hickory Grove	Hickory Grove, S. C.	33,073	34,350	8,000	26,350	11,067	.....	11,067
Citizens Bank & Trust Coo.	Rock Hill, S. C.	113,758	113,840	27.500	86,340	36,263	1,850	34,413
First National Bank	Fort Mill, S. C.	55,047	62,145	12,500	49.645	20,851	.....	20,851
First National Bank	Sharon, S. C.	38,835	43.858	8,750	35,108	14.745	450	14.295
First National Bank	Clover, S. C.	26,436	26,436	.....	26,436	11,103	2,200	8,903
First Trust & Savings Bank	Rock Hill, S. C.	(See Trust Companies.)						
Loan & Savings Bank	York, S. C.	141,473	151,473	6,450	145,023	60.910	970	59,940
National Union Bank	Rock Hill, S. C.	381,701	381,701	90,000	291,701	122,514	11,250	111,264
Peoples National Bank	Rock Hill, S. C.	186,451	213,907	43,750	170,157	71,466	8.600	62 866
Peoples Bank & Trust Co.	York, S. C.	107,330	107,330	25,000	82,330	34,579	8,750	25,829
Planters Bank	Sharon, S. C.	36,472	36,472	9,000	27,472	11,538	.....	11,538
Savings Bank	Fort Mill, S. C.	26,200	37,000	9,250	27,750	11,655	.....	11,655
	Totals York County	$1,196,943	$1,266,319	$251,450	$1,014,869	$426,245	$34,070	$392,175
	Totals for South Carolina	$40,179,194	$41,401,979	$7,406,137	$33,995,842	$14,277,256	$2,147,976	$12,129,280

TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES IN S. C., BY THE S. C. TAX COMMISSION FOR YEAR 1920.—Con.

Counties and Names of Banks.	Location.	Returned 1920.	True Value as Found by S. C. Tax Commission.	Deductions on Account Investments in U. S. Liberty Bonds.	Value After Making Deductions for U. S. Liberty Bonds.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
SPARTANBURG COUNTY—Con.								
Bank of Pacolet	Pacolet, S. C.	11,008	11,008	1,750	9,258	3,888	250	3,638
Bank of Spartanburg	Spartanburg, S. C.	170,734	170,734	37,500	133,234	55,958	.....	55,958
Bank of Woodruff	Woodruff, S. C.	60,700	60,700	12,800	47,900	20,118	2,500	17,618
Central National Bank	Spartanburg, S. C.	634,569	634,569	137,500	497,069	208,769	.....	208,769
Citizens Bank	Chesnee, S. C.	17,434	18,009	3,850	14,159	5,947	.....	5,947
Converse Savings Bank	Converse, S. C.	13,176	13,176	.....	13,176	5,534	.....	5,534
Dollar Savings Bank	Spartanburg, S. C.	67,855	67,855	.....	67,855	28,499	.....	28,499
Employees Savings Bank	Pacolet, S. C.	12,324	12,324	2,500	9,824	4,126	.....	4,126
Farmers & Merchants Bank	Woodruff, S. C.	58,694	58,694	.....	58,694	24,651	.....	24,651
First National Bank	Spartanburg, S. C.	636,350	647,147	150,000	497,147	208,802	71,000	137,802
First National Bank	Woodruff, S. C.	64,840	67,827	15,000	52,827	22,187	2,500	19,687
Merchants & Farmers Bank	Spartanburg, S. C.	206,500	213,584	50,000	163,584	68,705	5,000	63,705
Mutual Bank, The	Landrum, S. C.	15,100	15,000	2,500	12,600	5,292	.....	5,292
Peoples Bank	Campobello, S. C.	25,187	26,687	4,260	22,427	9,419	.....	9,419
Peoples Savings Bank	Clifton, S. C.	8,765	8,765	1,400	7,365	3,093	.....	3,093
Security Bank	Cowpens, S. C.	39,516	39,516	8,750	30,766	12,922	3,000	9,922
Southern Trust Co.	Spartanburg, S. C.	86,070	86,070	2,500	83,570	35,099	5,000	30,099
Spartan Savings Bank	Spartanburg, S. C.	5,353	5,353	1,250	4,103	1,723	.....	1,723
Converse Savings Bank	Spartanburg, S. C.	.....	.....	.....	.....	.....	.....	.....
	Totals Spartanburg County	$2,596,747	$2,619,990	$513,727	$2,106,263	$884,629	$127,070	$757,559
SUMTER COUNTY.								
Bank of Hagood	Hagood, S. C.	$15,395	$15,395	$.....	$15,395	$6,466	$550	$5,916
Bank of Mayesville	Mayesville, S. C.	32,221	32,221	3,100	29,121	12,231	620	11,611
City National Bank	Sumter, S. C.	217,308	217,308	50,000	167,308	70,269	30,390	39,879
Commercial Bank & Trust Co.	Sumter, S. C.	60,822	69,802	14,000	55,802	23,437	.....	23,437
First National Bank	Sumter, S. C.	251,658	261,505	50,000	211,505	88,832	12,330	76,502
Merchants & Planters Bank	Mayesville, S. C.	12,200	12,200	2,750	9,450	3,969	.....	3,969
National Bank of S. C.	Sumter, S. C.	380,191	405,287	95,000	310,287	130,321	14,250	116,071
National Bank of Sumter	Sumter, S. C.	272,492	276,620	62,500	214,120	89,930	17,320	72,610
Peoples Bank	Sumter, S. C.	135,263	136,944	32,500	104,444	43,866	5,500	38,366
Sumter Trust Co.	Sumter, S. C.	83,189	83,189	32,000	51,189	21,499	1,725	19,774
	Totals Sumter County	$1,460,739	$1,510,471	$341,850	$1,168,621	$490,820	$82,685	$408,135

UNION COUNTY.								
Bank of Buffalo	Buffalo, S. C.	$10,560	$11,215	$100	$11,115	$4,668	$.....	†4,668
Bank of Carlisle	Carlisle, S. C.	23,561	25,061	5,000	20,061	8,426	800	7,626
Bank of Jonesville	Jonesville, S. C.	50,436	50,436	9,644	40,792	17,133	1,000	16,133
Bank of Union	Union, S. C.	71,397	71,397	.....	71,397	29,987	2,400	27,587
Citizens National Bank	Union, S. C.	198,535	201,035	32,000	169,035	70,995	8,000	62,995
Everybody's Bank	Jonesville, S. C.	39,549	39,549	8,000	31,549	13,251	900	12,351
Lockhart Bank	Lockhart, S. C.	12,920	12,920	.....	12,920	5,426	.....	5,426
Merchants & Planters National Bank	Union, S. C.	135,792	135,792	23,000	112,792	47,373	14,900	32,473
Nicholson Bank & Trust Co.	Union, S. C.	137,692	137,692	31,250	106,442	44,706	24,600	20,106
	Totals Union County	$680,442	$685,097	$108,994	$576,103	$241,965	$52,600	$189,365
WILLIAMSBURG COUNTY.								
Bank of Cades	Cades, S. C.	$13,000	$13,493	$.....	$13,493	$5,667	$3,400	$2,267
Bank of Greeleyville	Greelyville, S. C.	26,982	26,982	712	26,270	11,033	1,500	9,533
Bank of Hemingway	Hemingway, S. C.	66,667	66,667	7,868	58,799	24,696	3,858	20,838
Bank of Johnsonville	Johnsonville, S. C.	22,225	22,225	.....	22,225	9,335	200	9.135
Bank of Kingstree	Kingstree, S. C.	77,000	82,256	18,000	64,256	26,988	1,800	25,188
Bank of Lanes	Lanes, S. C.	25,000	25,000	.....	25,000	10,500	200	10,300
Bank of Trio	Trio, S. C.	31,780	31,786	7,945	23,841	10,013	3,300	6,713
Bank of Williamsburg	Kingstree, S. C.	115,153	115,153	27,000	88,153	37,024	7,000	30 024
Farmers & Merchants Bank	Johnsonville, S. C.	30,605	30,605	7,650	22,955	9,641	1,700	7,941
Wee Nee Bank	Kingstree, S. C.	47,254	49,654	10,500	39,154	16,445	12,950	3.495
	Totals Williamsburg County	$455,666	$463,821	$79,675	$384,146	$161,342	$35,908	$125,434
YORK COUNTY.								
Bank of Clover	Clover, S. C.	$50,167	$57,807	$11.250	$46,557	$19,554	.....	$19.554
Bank of Hickory Grove	Hickory Grove, S. C.	53,073	34,350	8,000	26,350	11,067	.....	11,067
Citizens Bank & Trust Coo	Rock Hill, S. C.	113,758	113,840	27.500	86,340	36,263	1,850	34,413
First National Bank	Fort Mill, S. C.	55,047	62,145	12.500	49.645	20,851	.....	20,851
First National Bank	Sharon, S. C.	38,835	43.858	8,750	35,108	14.745	450	14.295
First National Bank	Clover, S. C.	26,436	26,436	.....	26,436	11,103	2,200	8,903
First Trust & Savings Bank	Rock Hill, S. C.	(See Trust Companies.)						
Loan & Savings Bank	York, S. C.	141,473	151,473	6,450	145,023	60.910	970	59,940
National Union Bank	Rock Hill, S. C.	381,701	381,701	90,000	291,701	122,514	11,250	111,264
Peoples National Bank	Rock Hill, S. C.	186,451	213,907	43,750	170,157	71,466	8.600	62 866
Peoples Bank & Trust Co	York, S. C.	107,330	107,330	25,000	82,330	34,579	8,750	25,829
Planters Bank	Sharon, S. C.	36,472	36,472	9,000	27,472	11,538	.....	11,538
Savings Bank	Fort Mill, S. C.	26,200	37,000	9,250	27,750	11,655	.....	11,655
	Totals York County	$1,196,943	$1,266,319	$251,450	$1,014,869	$426,245	$34,070	$392,175
	Totals for South Carolina	$40,179,194	$41,401,979	$7,406,137	$33,995,842	$14,277,256	$2,147,976	$12,129,280

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF TRUST COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Counties.	Name of Corporations.	Assessed Value for Taxation.
Aiken	Aiken Trust Company	$ 5,943
Charleston	Charleston Security Company	55,670
	Charleston Fidelity Corporation	4,200
	Charleston Insurance and Trust Company	69,720
	Carolina Securities Company	4,200
	Mutual Securities Corporation	6,200
Cherokee	Insurance Trust Company	1,880
Chesterfield	Cheraw Insurance and Trust Company	7,560
	Guaranty Loan and Trust Company	9,025
	Kerr-Beattie Insurance and Trust Company	1,575
	Chesterfield Loan and Insurance Company	3,276
Fairfield	Citizens Investment Company	7,260
Greenville	Citizens Trust Company	27,000
	Farmers Loan and Trust Company	46,565
	Greenville Carolina Trust Company	18,750
	Greenville Real Estate, Loan and Insurance Company	9,370
	Realty Trust Company	6,300
Greenwood	Citizens Trust Company	4,250
	Farmers Loan and Trust Company	25,830
	Greenwood Trust Company	6,495
	Peoples Trust Company	36,000
Hampton	Brunson Loan and Trust Company	3,360
Horry	Horry County Trust Company	3,150
	Conway Loan and Trust Company	4,255
Newberry	Newberry Palmetto Trust Company	70
	Newberry Trust Company	2,100
	Security Loan and Investment Company	300
Marlboro	Marlboro Trust Company	11,900
Richland	Carolina Loan and Guaranty Company	1,000
	Carolina Bond and Mortgage Company	21,000
	Columbia Real Estate Trust Company	37,025
	Guaranty Trust Company of South Carolina	2,100
	Palmetto Trust Company	24,160
Saluda	Saluda Loan and Trust Company	6,300
Spartanburg	Colonial Trust Company	3,250
	Ravadson Trust Company	8,330
	Converse Savings Bank, Bond and Stock Department	21,000
	Security Trust Company	42,302
Union	Citizens Real Estate and Loan Company	6,130
York	First Trust and Savings Bank	44,835
	Peoples Trust Company	41,220
	Roddey Trust Company	26,000
	Clover Trust Company	4,200
	Total	$ 671,056

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF INSURANCE COMPANIES IN SOUTH CAROLINA BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Counties.	Name of Corporations.	Assessed Value for Taxation.
Anderson	Anderson County Mutual Fire Insurance Company	$ 1,990
Charleston	American Mutual Fire Insurance Company	4,000
	American Life Insurance Company	3,130
	Carolina Mutual Fire Insurance Company	27,600
	Equitable Fire Insurance Company	139,440
	Hibernia Mutual Fire Inuurance Company	11,112
	Home Life and Accident Insurance Company	30,340
	National Life Insurance Company	6,300
	Merchants Mutual Fire Insurance Company	1,976
	Peoples Life Insurance Company	9,560
	Southern Home Insurance Company	47,880
Darlington	Farmers Mutual Fire Insurance Company	3,000
Greenville	Home Fund Life Insurance Company	13,620
	Prudential Fire Insurance Company	22,500
	Southeastern Life Insurance Company	43,350
Lexington	Batesburg Insurance Company	250
Richland	Carolina Life Insurance Company	52,500
	Gulf and Atlantic Insurance Company	14,400
	Mutual Relief and Benevolent Association	17,985
	South Carolina Insurance Company	84,000
	Fidelity Fire Insurance Company	84,000
Sumter	Palmetto Fire Insurance Company	84,000
	Farmers Mutual Fire Insurance Company	1,040
York	Mutual Live Stock Insurance Association	1,180
	Farmers Mutual Life Insurance Company	100
	Total	$ 705,203

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1920.	
Abbeville	Abbeville, S. C.	Abbeville Cotton Mills	$300,000	
	Calhoun Falls, S. C.	Calhoun Mills	295,000	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	.....	(See Greenwood County.)
Aiken	Bath, S. C.	Aiken Mills	360,000	
	Graniteville, S. C.	Graniteville Manufacturing Company	900,000	
	Langley, S. C.	Langley Mills	588,000	
	Clearwater, S. C.	Seminole Mills	295,000	
	Warrenville, S. C.	Warren Manufacturing Company	445,000	
Anderson	Anderson, S. C.	Anderson Cotton Mills	588,000	
	Anderson, S. C.	Anderson Hosiery Mills	12,600	
	Belton, S. C.	Belton Mills	635,000	
	Belton, S. C.	Blair Mills	21,000	
	Anderson, S. C.	Brogon Mills	420,000	
	Anderson, S. C.	Conneross Yarn Mills	20,000	
	Honea Path, S. C.	Chiquola Manufacturing Company	400,000	
	Anderson, S. C.	Equinox Mills	252,000	
	Anderson, S. C.	Gluck Mills	290,000	
	Iva, S. C.	Jackson Mills	290,000	
	Anderson, S. C.	Orr Cotton Mills	620,000	Anderson Co....$1,114,580
	Pelzer, S. C.	Pelzer Manufacturing Company	1,155,000	Greenville Co... 40,420
	Pendleton, S. C.	Pendleton Mills	85,000	
	Pendleton, S. C.	Pendleton Manufacturing Company	42,415	
	Piedmont, S. C.	Piedmont Manufacturing Company	.....	(See Greenville Co.)
	Anderson, S. C.	Riverside Manufacturing Company	230,000	
	Anderson, S. C.	Townsend, H. C., Cotton Mills	35,000	
	Anderson, S. C.	Toxaway Mills	240,000	
	Williamston, S. C.	Williamston Mills	317,000	
	Anderson, S. C.	Hetrick Hosiery Mills	5,000	
Bamberg	Bamberg, S. C.	Bamberg Cotton Mills	70,000	
Charleston	Charleston, S. C.	American Manufacturing Company	168,000	N. Charleston....$300,000
	Charleston, S. C.	General Asbestos and Rubber Company	450,000	City of Charleston 150,000
	Charleston, S. C.	Royal Mills	130,000	
Cherokee	Blacksburg, S. C.	Broad River Mills	128,000	
	Cherokee, S. C.	Cherokee Falls Manufacturing Company	330,000	
	Gaffney, S. C.	Gaffney Manufacturing Company	602,000	
	Gaffney, S. C.	Globe Manufacturing Company	45,000	

	Gaffney, S. C.	Hamrick Mills	275,000	
	Gaffney, S. C.	Irene Mills	126,000	
	Gaffney, S. C.	Limestone Mills	285,000	
	Blacksburg, S. C.	Volunteer Knitting Mills	500	
	Gaffney, S. C.	Cash Mills	.....	(Not Yet in Operation.)
	Gaffney, S. C.	Dixie Globe Manufacturing Company	2,000	
	Gaffney, S. C.	Palmetto Damask Mills	20,250	
Chester	Chester, S. C.	Baldwin Cotton Mills	390,000	
	Chester, S. C.	Eureka Cotton Mills	210,000	
	Lands, S. C.	Monetta Mills	160,000	
	Great Falls, S. C.	Republic Cotton Mills	756,000	
	Chester, S. C.	Springstein Mills	137,000	
	Lockhart, S. C.	Lockhart Mills	.....	(See Union Co.)
Chesterfield	Cheraw, S. C.	Cheraw Cotton Mills	90,000	
	Cheraw, S. C.	Pee Dee Knitting Mills	25,000	
Darlington	Darlington, S. C.	Darlington Cotton Mills	440,000	
	Hartsville, S. C.	Hartsville Cotton Mills	325,000	
Dillon	Dillon, S. C.	Dillon Cotton Mills	232,000	
Edgefield	Edgefield, S. C.	Addison Mills	102,000	
Fairfield	Winnsboro, S. C.	Winnsboro Mills	850,000	
Greenville	Greenville, S. C.	American Spinning Company	551,000	
	Greenville, S. C.	Beaver Dam Mills	105,000	
	Greenville, S. C.	Brandon Mills	803,000	
	Greenville, S. C.	Camperdown Mills	126,000	
	Greenville, S. C.	Conestee Mills	170,000	
	Greenville, S. C.	Dunean Mills	740,000	
	Fountain Inn, S. C.	Woodside Mills (Fountain Inn)	125,000	
	Greer, S. C.	Franklin Mills	94,500	
	Greenville, S. C.	Judson Mills	800,000	
	Greenville, S. C.	Katrine Manufacturing Company	42,000	
	Greenville, S. C.	Mills Manufacturing Company	945,000	
	Greenville, S. C.	Victor-Monaghan Mills (Monaghan)	675,000	
	Greenville, S. C.	National Garment Mills	1,200	
	Pelham, S. C.	Pelham Mills	126,000	Greenville Co.....$97,585 Spartanburg Co.... 28,415
	Pelzer, S. C.	Pelzer Manufacturing Company	.....	(See Anderson Co.)
	Piedmont, S. C.	Piedmont Manufacturing Company	905,000	Anderson Co.....$347,700 Greenville Co..... 557,300
	Greenville, S. C.	Poe, F. W., Manufacturing Company	735,000	
	Greenville, S. C.	Poinsett Mills	298,000	
	Batesville, S. C.	Prospect Mills	10,500	
	Simpsonville, S. C.	Simpsonville Cotton Mills	210,000	
	Greenville, S. C.	Union Bleaching and Manufacturing Co.	230,000	
	Greenville, S. C.	Vardry Cotton Mills	37,800	
	Greenville, S. C.	Woodside Cotton Mills	1,076,000	
	Greer, S. C.	Victor-Monaghan Mills	285,000	
Greenwood	Greenwood, S. C.	Greenwood Cotton Mills	468,000	
	Greenwood, S. C.	Grendel Cotton Mills	610,000	
	Ninety-Six, S. C.	Ninety-Six Cotton Mills	218,000	

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1920.	
Greenwood.—Con.	Greenwood, S. C.	Panola Cotton Mills	160,440	Greenwood Co....$686,920 Laurens Co..... 39,680 Abbeville Co..... 3,100
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	729,700	
Kershaw	Camden, S. C.	Hermitage Cotton Mills	144,300	
	Camden, S. C.	Wateree Mills	168,000	
Lancaster	Kershaw, S. C.	Kershaw Cotton Mills	126,000	
	Lancaster, S. C.	Lancaster Cotton Mills	1,100,000	
Laurens	Goldville, S. C.	Banna Cotton Mills	125,000	
	Clinton, S. C.	Clinton Cotton Mills	450,000	
		Enoree Manufacturing Company	.....	(See Spartanburg Co.)
	Laurens, S. C.	Laurens Cotton Mills	441,000	
	Clinton, S. C.	Lydia Cotton Mills	175,000	
	Laurens, S. C.	Watts Mill	454,000	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	.....	(See Greenwood Co.)
Lexington	Columbia, S. C.	Columbia Mills Company	.....	(See Richland Co.)
Lexington	Lexington, S. C.	Lexington Manufacturing Company	92,500	
Lexington	Batesburg, S. C.	Middleburg Mills	125,600	
	Lexington, S. C.	Saxe-Gotha Mills	128,000	
Marion	Marion, S. C.	Marion Manufacturing Company	63,000	
Marlboro	Bennettsville, S. C.	Marlboro Cotton Mills	740,000	
Newberry	Whitmire, S. C.	Glenn Lowry Manufacturing Company	787,500	
	Newberry, S. C.	Molohon Manufacturing Company	398,000	
	Newberry, S. C.	Newberry Cotton Mills	450,000	
Oconee	Newberry, S. C.	Oakland Cotton Mills	240,000	
	Newry, S. C.	Courtenay Manufacturing Company	275,000	
	Walhalla, S. C.	Hetrick Hosiery Mills	17,500	
	Seneca, S. C.	Victor-Monaghan Mills (Seneca Plant)	190,000	
	Walhalla, S. C.	Victor-Monaghan Mills (Walhalla Plant)	165,000	
	Westminster, S. C.	Oconee Mills Company	126,000	
	Westminster, S. C.	Westminster Knitting Mills	.....	(Out of Business.)
Orangeburg	Walhalla, S. C.	Keowee Yarn Mills (New)	.....	(Not in Operation.)
	Orangeburg, S. C.	Orange Cotton Mills	45,000	
Pickens	Orangeburg, S. C.	Santee Mills	120,000	
	Easley, S. C.	Alice Mills	220,000	
	Easley, S. C.	Easley Cotton Mills (No. 1)	380,000	
	Liberty, S. C.	Easley Cotton Mills (No. 2)	238,000	
	Liberty, S. C.	Easley Cotton Mills (No 3)	110,000	
	Easley, S. C.	Glenwood Cotton Mills	445,600	

	Central, S. C.	Isaqueena Mills	217,500	
	Cateechee, S. C.	Norris Cotton Mills	262,500	
	Pickens, S. C.	Pickens Cotton Mills	210,000	
Richland	Columbia, S. C.	American Press Cloth Company	5,500	Richland Co. $415,267
	Columbia, S. C.	Columbia Mills Company	460,000	Lexington Co. 44,783
	Columbia, S. C.	Glencoe Mills	75,000	
	Columbia, S. C.	Pacific Mills (Capital City Plant)	160,000	
	Columbia, S. C.	Pacific Mills (Granby Plant)	524,000	
	Columbia, S. C.	Pacific Mills (Olympia Plant)	942,000	
	Columbia, S. C.	Pacific Mills (Richland Plant	248,000	
	Columbia, S. C.	Palmetto Mills	84,600	
Spartanburg	Arcadia, S. C.	Arcadia Mills	336,000	
	Arkwright, S. C.	Arkwright Mills	252,000	
	Spartanburg, S. C.	Beaumont Manufacturing Company	384,700	
	Landrum, S. C.	Blue Ridge Hosiery Mills	19,000	
	Chesnee, S. C.	Chesnee Mills	303,000	
	Clifton, S. C.	Clifton Manufacturing Company	915,000	
	Spartanburg, S. C.	Calton Manufacturing Company	6,300	
	Fingerville, S. C.	Cohannet Mills	61,200	
	Converse, S. C.	Converse, D. E., and Company	420,000	
	Cowpens, S. C.	Cowpens Manufacturing Company	142,280	
	Spartanburg, S. C.	Crescent Manufacturing Company	43,200	
	Spartanburg, S. C.	Drayton Mills	401,500	
	Enoree, S. C.	Enoree Mills	380,000	Spartanburg Co. $372,500
	Fairmont, S. C.	Fairmont Manufacturing Company	126,000	Laurens Co. 7,500
	Wellford, S. C.	Fort Prince Spinning Company	21,000	
	Woodruff, S. C.	Gray, W. S., Cotton Mills	168,000	
	Inman, S. C.	Inman Mills	345,000	
	Mayo, S. C.	Mary-Louise Mills	62,000	
	Pacolet, S. C.	Pacolet Manufacturing Company	840,000	
	Pelham, S. C.	Pelham Mills	.....	(See Greenville Co.)
	Spartanburg, S. C.	Saxon Mills	378,000	
	Spartanburg, S. C.	Sparta Mills	790,400	
	Spartanburg, S. C.	Star Hosiery Mills	29,400	
	Tucapau, S. C.	Tucapau Mills	780,000	
	Valley Falls, S. C.	Valley Falls Manufacturing Company	75,600	
	Arlington, S. C.	Victor Manufacturing Company	240,000	
	Greer, S. C.	Victor Manufacturing Company	650,000	
	Whitney, S. C.	Whitney Manufacturing Company	367,500	
	Woodruff, S. C.	Woodruff Cotton Mills	420,000	
	Landrum, S. C.	Shamrock Damask Mills	8,400	
	Spartanburg, S. C.	Spartanburg Underwear Mills (New)	.....	
Union	Buffalo, S. C.	Buffalo Cotton Mills	690,000	
	Union, S. C.	Excelsior Knitting Mills	150,000	
	Union, S. C.	Gault Manufacturing Company	15,000	
	Lockhart, S. C.	Lockhart Mills	625,000	Union Co. $622,175
	Union, S. C.	Monarch Mills	740,000	Chester Co. 2,825
	Union, S. C.	Union Cotton Mills	840,000	
	Union, S. C.	Victor-Monaghan Mills (Ottaray Plant)	218,000	

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.—Continued.

Counties.	Location.	Title of Corporation.	Assessed and Equalized Value by Tax Commission 1920.
	Jonesville, S. C.	Victor-Monaghan Mills (Wallace Plant)	140,000
York	Rock Hill, S. C.	Aragon Cotton Mills	235,000
	Rock Hill, S. C.	Arcade Cotton Manufacturing Company	189,000
		Blue Buckle Cotton Mills (New)	.....
	York, S. C.	Cannon Manufacturing Company	165,000
	Clover, S. C.	Clover Mills Company	240,000
	Rock Hill, S. C.	Enterprise Manufacturing Company	5,500
	Fort Mill, S. C.	Fort Mill Manufacturing Company	335,000
	Rock Hill, S. C.	Hamilton-Carhart Mills (No. 1)	218,820
	Carhart, S. C.	Hamilton-Carhart Mills (No. 2)	163,800
	Rock Hill, S. C.	Highland Park Manufacturing Company	160,000
	Clover, S. C.	Hawthorne Spinning Company	175,000
	York, S. C.	Lockmore Cotton Mills	50,000
	Rock Hill, S. C.	Manchester Cotton Mills	186,000
	York, S. C.	Neely Manufacturing Company	50,000
	Bowling Green, S. C.	Reynolds Cotton Mills	20,000
	York, S. C.	Tavora Cotton Mills	36,000
	Rock Hill, S. C.	Victoria Cotton Mills	174,300
	Rock Hill, S. C.	Wymajo Yarn Mills	84,000
		Totals	$52,464,905

TABLE NO. 6.—ASSSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Counties.	Location.	Title of Corporation.	Assessed Value.
Abbeville	Donalds, S. C.	Donalds Oil Mill	$7,000
	Due West, S. C.	Due West Oil Mill	12,000
	Antreville, S. C.	Farmers Oil Mill	7,500
	Lowndesville, S. C.	Lowndesville Oil Mill	1,890
	Abbeville, S. C.	Southern Cotton Oil Co. (No. 1)	30,000
	Abbeville, S. C.	Southern Cotton Oil Co (No. 2)	2,000
	Donalds, S. C.	Southern Cotton Oil Co. (Gin)	1,500
Aiken	Salley, S. C.	Salley Ginnery & Supply Co.	3,100
	Kathwood, S. C.	Southern Cotton Oil Co.	12,500
Anderson	Belton, S. C.	Broadway Oil Mill	12,500
	Anderson, S. C.	Farmers Oil Mill	30,000
	Townville, S. C.	Fork Township Oil Mill	2,000
	Honea Path, S. C.	Honea Path Oil Mill	11,000
	Pendleton, S. C.	Pendleton Oil Mill	13,000
	Starr, S. C.	Watson Cotton Oil Mill	10,000
	Williamston, S. C.	Wilmont Oil Mill	6,000
	Pelzer, S. C.	Moneynick Oil Mill	25,000
	Anderson, S. C.	Peoples Oil & Fertilizer Co.	35,000
Allendale	Fairfax, S. C.	Fairfax Oil Company	7,500
	Allendale, S. C.	Hewlett Oil Mill	6,000
	Allendale, S. C.	Southern Cotton Oil Co.	4,270
Bamberg	Bamberg, S. C.	The Cotton Oil Co.	20,000
	Denmark, S. C.	Denmark Oil & Fertilizer Co.	10,000
Barnwell	Barnwell, S. C.	Southern Cotton Oil Co.	6,350
Calhoun	Cameron, S. C.	Cameron Oil Mill	12,500
	Fort Motte, S. C.	Fort Motte Oil Mill	10,000
	St. Matthews, S. C.	Southern Cotton Oil Co.	35,000
Charleston	Charleston, S. C.	Sea Island Cotton Oil Co.	40,000
	Charleston, S. C.	Southern Cotton Oil Co.	90,000
Cherokee	Gaffney, S. C.	Victor Cotton Oil Co.	50,000
	Wilkinsville, S. C.	Wilkinsville Cotton Oil Co.	4,000
Chester	Chester, S. C.	Southern Cotton Oil Co.	45,000
Chesterfield	Jefferson, S. C.	Jefferson Cotton Oil Co.	2,500
	Cheraw, S. C.	Cheraw Oil & Fertilizer Co.	45,000
Clarendon	St. Paul, S. C.	Clarendon Cotton Oil Co.	12,500
	Manning, S. C.	Manning Oil Mill	20,000
Colleton	Walterboro, S. C.	Walterboro Cotton Oil Co.	6,000
Darlington	Hartsville, S. C.	Hartsville Oil Mill	60,000
	Darlington, S. C.	Southern Cotton Oil Co.	55,000

TABLE NO. 6.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1920.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.	
Dillon	Dillon, S. C.	Southern Cotton Oil Co.	60,000	
	Little Rock, S. C.	Southern Cotton Oil Co.	2,500	
Dorchester	St. George, S. C.	Dorchester Cotton Oil Co.	12,500	
Edgefield	Johnston, S. C.	Peoples Cotton Oil Co.	12,500	
Fairfield	Winnsboro, S. C.	Southern Cotton Oil Co.	30,000	
Florence	Florence, S. C.	Southern Cotton Oil Co.	35,000	
	Cartersville, S. C.	Southern Cotton Oil Co.	1,000	
	Timmonsville, S. C.	Timmonsville Cotton Oil Co.	30,000	
Greenville	Travelers Rest, S. C.	Blue Ridge Oil Mill	7,500	
	Fountain Inn, S. C.	Fountain Inn Oil Mill	.....	(Destroyed by fire Nov. 24, 1919.)
	Greer, S. C.	Greer Cotton Oil & Fertilizer Co.	17,500	
	Greenville, S. C.	Southern Cotton Oil Co.	20,000	
	Greenville, S. C.	Union Seed & Fertilizer Co.	75,000	
	Piedmont, S. C.	Wilmont Oil Mill	8,000	
Greenwood	Coronaca, S. C.	Coronaca Oil Mill	6,000	
	Greenwood, S. C.	Evans Oil & Fertilizer Co.	25,000	
	Ninety-Six, S. C.	Ninety-Six Oil Mill	25,000	
	Verdery, S. C.	Southern Cotton Oil Co.	1,500	
	Greenwood, S. C.	Southern Cotton Oil Co.	50,000	
	Hodges, S. C.	Southern Cotton Oil Co.	3,600	
	Troy, S. C.	Troy Oil Mill	6,500	
	Ware Shoals, S. C.	Ware Shoals Oil Mill	20,000	
Hampton	Estill, S. C.	Estill Enterprise & Fertilizer Co.	10,000	
	Brunson, S. C.	Brunson Cotton Oil Co.	.....	(Dismantled.)
Kershaw	Camden, S. C.	Southern Cotton Oil Co.	45,000	
Lancaster	Lancaster, S. C.	Lancaster Cotton Oil Co.	45,000	
	Kershaw, S. C.	Kershaw Oil Mill	55,000	
Laurens	Clinton, S. C.	Clinton Oil Mill	25,000	
	Gray Court, S. C.	Gray Court Oil Mill	.....	(See Fountain Inn.)
	Cross Hill, S. C.	Cross Hill Oil Mill	2,500	
	Laurens, S. C.	Southern Cotton Oil Co	40,000	
	Cross Hill, S. C.	Southern Cotton Oil Co.	2,500	
Lee	Bishopville, S. C.	Palmetto Oil Mill	25,000	
Lexington	Batesburg, S. C.	Batesburg Cotton Oil Co.	3,050	
	Leesville, S. C.	Leesville Cotton Seed Oil Co.	7,000	
Marion	Marion, S. C.	Marion Cotton Oil Co.	30,000	
Marlboro	Bennettsville, S. C.	Southern Cotton Oil Co.	40,000	
	Tatum, S. C.	Southern Cotton Oil Co.	2,000	

TABLE NO. 6.—ASSSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1920.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.	
Newberry	Newberry, S. C.	Farmers Oil Mill	35,000	
	Little Mountain, S. C.	Little Mountain Oil & Fertilizer Co.	10,000	
	Pomaria, S. C.	Pomaria Oil & Fertilizer Co.	2,500	
	Prosperity, S. C.	Prosperity Cotton Oil Mill Co.	15,000	
	Newberry, S. C.	Southern Cotton Oil Co.	40,000	
Oconee	Seneca, S. C.	Seneca Oil Company	13,500	
	Westminster, S. C.	Westminster Oil & Fertilizer Co.	12,500	
	Westminster, S. C.	West Union Oil Mill	11,250	
Orangeburg	Rowesville, S. C.	Rowesville Oil Mill	11,000	
	Orangeburg, S. C.	Southern Cotton Oil Co.	40,000	
Pickens	Easley, S. C.	Citizens Oil Mill	20,000	
	Easley, S. C.	Easley Oil Mill	10,000	
	Liberty, S. C.	Liberty Oil Mill	10,000	
	Pickens, S. C.	Pickens Oil & Fertilizer Co.	10,000	
Richland	Columbia, S. C.	Southern Cotton Oil Co.	135,000	
	Columbia, S. C.	Swift & Company (Oil and Fert.)	95,000	
	Columbia, S. C.	Union Seed & Fertilizer Co.	110,000	
Saluda	Ridge Spring, S. C.	Strather, J. G., Oil Mill	.....	(Burned.)
Spartanburg	Spartanburg, S. C.	Caldwell & Company	25,000	
	Campobello, S. C.	Campbello Oil Mill	13,500	
	Chesnee, S. C.	Chesnee Oil Mill	8,500	
	Cross Anchor, S. C.	Cross Anchor Oil Mill	7,500	
	Cowpens, S. C.	Cowpens Cotton Oil Mill	10,000	
	Fairforest, S. C.	Fairforest Oil Mill	12,500	
	Pauline, S. C.	Pauline Oil Mill	5,000	
	White Stone, S. C.	Rich Hill Oil Mill	9,000	
	Spartanburg, S. C.	Southern Cotton Oil Co.	50,000	
	Wellford, S. C.	Tyger Shoals Milling Co.	15,000	
	Woodruff, S. C.	Woodruff Oil & Fertilizer Co.	20,000	
Sumter	Sumter, S. C.	Southern Cotton Oil Co.	45,000	
Union	Carlisle, S. C.	Carlisle Cotton Oil Co.	12,500	
	Jonesville, S. C.	Jonesville Oil Mill	15,000	
	Union, S. C.	Southern Cotton Oil Co.	45,000	
York	Clover, S. C.	Clover Cotton Oil & Ginning Co.	10,000	
	Rock Hill, S. C.	Highland Park Mfg. Co.	40,000	
	Tirzah, S. C.	Southern Cotton Oil Co.	1,425	
	York, S. C.	Yorkville Cotton Oil Co.	30,000	
		Total	$2,500,425	

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Counties.	Location.	Title of Corporation.	Assessed Value.
Aiken	Aiken, S. C.	Farmers Storage & Fertilizer Co. (Oil Mill)	$15,000
	Aiken, S. C.	Farmers Storage & Fertilizer Co.	35,000
	Wagener, S. C.	Farmers Storage & Fertilizer Co.	6,250
Anderson	Anderson, S. C.	Anderson Phosphate & Oil Co.	110,000
	Anderson, S. C.	Chiquola Fertilizer Co.	10,845
Charleston	Charleston, S. C.	Ashepoo Fertilizer Co.	314,708
	Charleston, S. C.	Etiwan Fertilizer Co.	120,000
	Charleston, S. C.	Dawhoo Fertilizer Co.	14,700
	Pon Pon, S. C.	Georgia Chemical Works	119,360
	Charleston, S. C.	Independent Chemical Co.	175,000
	Charleston, S. C.	Charleston, S. C., Mining & Mfg. Co	147,696
	Charleston, S. C.	Mayhank Fertilizer Co.	126,000
	Charleston, S. C.	McCabe Fertilizer Co.	83,450
	Charleston, S. C.	McMurphy Company	75,000
	Charleston, S. C.	Merchants Fertilizer & Phosphate Co.	19,740
	Charleston, S. C.	Planters Fertilizer Co.	170,000
	Charleston, S. C.	Read Phosphate Co.	90,000
	Charleston, S. C.	Virginia-Carolina Chemical Co. (Atlantic)	92,000
	Charleston, S. C.	Virginia-Carolina Chemical Co. (Chicora)	143,000
	Charleston S. C.	Virginia-Carolina Chemical Co. (Imperial)	245,000
	Charleston, S. C.	Virginia-Carolina Chemical Co. (Standard)	280,000
	Charleston, S. C.	Virginia-Carolina Chemical Co. (Stono)	233,000
	Charleston, S. C.	Virginia-Carolina Chemical Co. (Wando)	36,300
	Charleston, S. C.	Wulbern Fertilizer Co.	64,140
Cherokee	Blacksburg, S. C.	Virginia-Carolina Chemical Co.	76,000
Chester	Chester, S. C.	Swift & Company	35,900
	Nitrolee, S. C.	Southern Electro Chemical Co.	10,155
Colleton	Ritters, S. C.	Colleton Mercantile & Manufacturing Co.	3,500
Darlington	Hartsville, S. C.	Hartsville Fertilizer Co.	60,000
Dorchester	St. George, S. C.	Virginia-Carolina Chemical Co.	2,025
Edgefield	Trenton, S. C.	Trenton Fertilizer Co.	4,850
Georgetown	Georgetown, S. C.	Planters Oil & Fertilizer Co.	78,120
Greenville	Greer, S. C.	Greer Fertilizer Co.	1,750
	Greenville, S. C.	Virginia-Carolina Chemical Co.	93,000
	Greenville, S. C.	Independent Guano Co.	10,000
	Greenville, S. C.	Richmond Guano Co.	42,000

TABLE NO. 7.—ASSESSMENT AND EQUALIZATION OF FERTILIZER PLANTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.—Con.

Counties.	Location.	Title of Corporation.	Assessed Value.
Greenwood	Greenwood, S. C.	International Agricultural Corporation	12,000
	Greenwood, S. C.	Southern Cotton Oil Co. (Fertilizer Plant)	15,000
	Verdery, S. C.	Southern Cotton Oil Co. (Ginnery)	1,650
	Hodges, S. C.	Southern Cotton Oil Co. (Ginnery)	3,600
Lancaster	Lancaster, S. C.	Catawba Fertilizer Co.	42,000
Lexington	Cayce, S. C.	American Agricultural Chemical Co.	127,610
	Gilbert, S. C.	Gilbert Fertilizer Co.	3,235
Marion	Marion, S. C.	Marion Guano Co.	2,500
Marlboro	Bennettsville, S. C.	Marlboro Fertilizer Co.	12,500
Oconee	Westminster, S. C.	Westminster Oil & Fertilizer Co.	7,500
Orangeburg	Orangeburg, S. C.	Brunson Fertilizer Plant	2,268
	Orangeburg, S. C.	No Filler Fertilizer Co.	16,700
	Orangeburg, S. C.	Orangeburg Fertilizer Co.	42,000
Pickens	Liberty, S. C.	Franklin Fertilizer Co.	8,400
Richland	Columbia, S. C.	Congaree Fertilizer Co.	55,020
	Columbia, S. C.	Palmetto Guano Corporation	27,350
	Columbia, S. C.	Royster, F. S., Guano Co.	175,000
	Columbia, S. C.	Virginia-Carolina Chemical Co.	150,490
Spartanburg	Spartanburg, S. C.	American Agricultural Chemical Co.	49,175
	Spartanburg, S. C.	International Agricultural Corporation	100,000
	Spartanburg, S. C.	Royster, F. S., Guano Co.	37,500
	Spartanburg, S. C.	Spartanburg Fertilizer Co.	13,000
	Greer, S. C.	Greer Fertilizer Co.	1,800
York	Rock Hill, S. C.	Rock Hill Fertilizer Co. (Burned July 1, 1920)	15,000
		Total	$4,064,787

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia and Greenville R. R.:														
Donalds	7.20	$14,000 00	$100,800	$1,320	$440	.....	.....	.....	$295	.....	.....	$2,055	$100,800	$102,855
Total Columbia & Greenville R. R.	7.20	$14,000 00	$100,000	$1,320	$440	.....	.....	.....	$295	.....	.....	$2,055	$100,800	$102,855
C. & G. R. R. (Abbeville Branch):														
Long Cane	4.93	$5,913 00	$29,154	.....	.....	.....	.....	.....	$220	.....	.....	$220	$29,154	$29,374
Abbeville	3.67	5,913 00	21,703	2,070	.....	.....	.....	.....	.....	.....	.....	2,070	21,703	23,773
Total C. & G. (Abbeville Br.)	8.60	$5,913 00	$50,857	$2,070	.....	.....	.....	.....	$220	.....	.....	$2,290	$50,857	$53,147
Georgia, Caro. & Northern Ry.:														
Smithville	4.84	$14,000 00	$67,760	$20	$.....	.....	.....	.....	$333	.....	.....	$353	$67,760	$68,113
Cedar Springs	1.94	.....	27,160	.....	.....	.....	.....	.....	.....	.....	.....	.....	27,160	27,160
Abbeville	8.52	.....	119,280	3,287	575	5,750	300	2,800	3,345	325	.....	16,382	119,280	135,662
Magnolia	10.46	.....	146,440	500	.....	.....	.....	.....	300	50	.....	850	146,440	147,290
Total G., C. & N. R. R.	25.76	.....	$360,640	$3,807	$575	$5,750	$300	$2,800	$3,978	$375	.....	$17,585	$360,640	$378,225
Charleston & Western Carolina Ry:														
Lowndesville	9.82	$8,000 00	$78,560	$500	$500	.....	.....	.....	.....	.....	.....	$1,000	$78,560	$79,560
Magnolia	7.91	.....	63,280	650	.....	.....	.....	.....	300	.....	.....	950	63,280	64,230
Total C. & W. C. Ry.	17.73	.....	$141,840	$1,150	$500	.....	.....	.....	$300	.....	.....	$1,950	$141,840	$143,790
Due West Railway:														
Due West	4.63	$655 00	$3,079	$500	.....	.....	.....	.....	.....	.....	$100	$600	$3,079	$3,679
Total Due West Railway	4.63	.....	$3,079	$500	.....	.....	.....	.....	.....	.....	$100	$600	$3,079	$3,679
Piedmont & Northern Railway:														
Donalds	7.06	$12,000 00	$84,720	$1,900	.....	.....	.....	.....	$225	.....	.....	$2,125	$84,720	$86,845
Total Piedmont & Northern Ry.	7.06	.....	$84,720	$1,900	.....	.....	.....	.....	$225	.....	.....	$2,125	$84,720	$86,845
Total Railroads in Abbeville Co.	70.98	.....	$741,936	$10,747	$1,515	$5,750	$300	$2,800	$5,018	$375	$100	$26,605	$741,936	$768,541

AIKEN COUNTY.														
Augusta-Aiken Ry. & Elec. Corp.:														
Schultz	8.96	$5,000 00	$44,800	$900	.....	.....	.....	$21,000	$6,000	.....	.....	$27,900	$44,800	$72,700
Gregg	11.76	.....	58,800	475	.....	.....	.....	2,800	700	.....	.....	3,975	58,800	62,775
Aiken	1.86	.....	9,300	125	.....	.....	.....	.....	.....	.....	.....	125	9,300	9,425
Total Aug.-Aiken Ry. & Elec. Cor.	22.58	.....	$112,900	$1,500	.....	.....	.....	$23,800	$6,700	.....	.....	$32,000	$112,900	$144,900
Carolina Midland Railroad:														
Giddy Swamp	2.45	$15,033 00	$36,832	.....	.....	.....	.....	.....	.....	.....	.....	.....	$36,832	$36,832
Hopewell	3.45	.....	51,866	550	.....	.....	.....	.....	330	.....	.....	880	51,866	52,746
Tabernacle	.88	.....	13,230	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,230	13,230
Rocky Grove	4.13	.....	62,088	880	.....	.....	.....	.....	335	.....	.....	1,215	62,088	63,303
Total Carolina Midland R. R.	10.91	.....	$164,016	$1,430	.....	.....	.....	.....	$665	.....	.....	$2,095	$164,016	$166,111
Charlotte, Columbia & Aug. R. R.:														
Shaw	3.75	$20 284 80	$76,068	.....	.....	.....	.....	.....	.....	.....	.....	.....	$76,068	$76,068
Langley	5.62	.....	114,000	$750	.....	.....	.....	.....	380	.....	.....	1,130	114,000	115,130
Gregg	7.13	.....	144,631	1,850	$165	.....	.....	.....	565	.....	.....	2,580	144,631	147,211
Schultz	3.63	.....	73,634	1,650	1,320	.....	.....	.....	.....	.....	.....	2,970	73,634	76,604
Total Charlotte, C. & A. R. R.	20.13	.....	$408,333	$4,250	$1,485	.....	.....	.....	$945	.....	.....	$6,680	$408,333	$415,013
Charleston & Western Carolina Ry.:														
Hammond	8.69	$8,000 00	$69,520	$180	.....	.....	.....	.....	$500	.....	.....	$680	$69,520	$70,200
Silverton	9.89	.....	79,120	700	$500	.....	.....	.....	200	.....	.....	1,400	79,120	80,520
Total C. & W. C. Railway	18.58	.....	$148,640	$880	$500	.....	.....	.....	$700	.....	.....	$2,080	$148,640	$150,720
Carolina & Cumberland Gap R. R.:														
Aiken	7.00	$3,600 00	$25,200	$4,500	.....	.....	.....	.....	$20	.....	.....	$4,520	$25,200	$29,720
Shaw	6.79	.....	24,444	350	.....	.....	.....	.....	.....	.....	.....	350	24,444	24,794
Total Caro. & Cumb. Gap R. R.	13.79	.....	$49,644	$4,850	.....	.....	.....	.....	$20	.....	.....	$4,870	$49,644	$54,514
South Carolina & Georgia R. R.:														
Aiken	7.00	$21,600 00	$151,200	$2,350	$100	.....	.....	.....	$650	.....	.....	$3,100	$151,200	$154,300
Langley	5.91	.....	127,656	1,500	220	.....	.....	.....	215	.....	.....	1,935	127,656	129,591
Gregg	5.09	.....	109,944	2,500	.....	.....	.....	.....	510	.....	.....	3,010	109,944	112,954
Schultz	4.75	.....	102,600	.....	220	.....	.....	.....	2,755	.....	.....	2,975	102,600	105,575
Windsor	11.00	.....	237,600	1,550	165	.....	.....	.....	530	.....	.....	2,245	237,600	239,845
Total S. C. & Georgia R. R.	33.75	.....	729 000	7,900	705	.....	.....	.....	$4,660	.....	.....	$13,265	$729,000	$742,265
Seivern & Knoxville R. R.:														
Giddy Swamp	2.32	$1,800 00	$4,176	$500	.....	.....	.....	.....	.....	.....	.....	$500	$4,176	$4,676
Total Seivern & Knoxville R. R.	2.32	.....	$4,176	$500	.....	.....	.....	.....	.....	.....	.....	$500	$4,176	$4,676

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia and Greenville R. R.:														
Donalds	7.20	$14,000 00	$100,800	$1,320	$440	.....	.....	.....	$295	.....	.....	$2,055	$100,800	$102,855
Total Columbia & Greenville R. R.	7.20	$14,000 00	$100,000	$1,320	$440	.....	.....	.....	$295	.....	.....	$2,055	$100,800	$102,855
C. & G. R. R. (Abbeville Branch):														
Long Cane	4.93	$5,913 00	$29,154	.....	.....	.....	.....	.....	$220	.....	.....	$220	$29,154	$29,374
Abbeville	3.67	5,913 00	21,703	2,070	.....	.....	.....	.....	.....	.....	.....	2,070	21,703	23,773
Total C. & G. (Abbeville Br.)	8.60	$5,913 00	$50,857	$2,070	.....	.....	.....	.....	$220	.....	.....	$2,290	$50,857	$53,147
Georgia, Caro. & Northern Ry.:														
Smithville	4.84	$14,000 00	$67,760	$20	$.....	.....	.....	.....	$333	.....	.....	$353	$67,760	$68,113
Cedar Springs	1.94	.....	27,160	.....	.....	.....	.....	.....	.....	.....	.....	.....	27,160	27,160
Abbeville	8.52	.....	119,280	3,287	575	5,750	300	2,800	3,345	325	.....	16,382	119,280	135,662
Magnolia	10.46	.....	146,440	500	.....	.....	.....	.....	300	50	.....	850	146,440	147,290
Total G., C. & N. R. R.	25.76	.....	$360,640	$3,807	$575	$5,750	$300	$2,800	$3,978	$375	.....	$17,585	$360,640	$378,225
Charleston & Western Carolina Ry:														
Lowndesville	9.82	$8,000 00	$78,560	$500	$500	.....	.....	.....	.....	.....	.....	$1,000	$78,560	$79,560
Magnolia	7.91	.....	63,280	650	.....	.....	.....	.....	300	.....	.....	950	63,280	64,230
Total C. & W. C. Ry.	17.73	.....	$141,840	$1,150	$500	.....	.....	.....	$300	.....	.....	$1,950	$141,840	$143,790
Due West Railway:														
Due West	4.63	$655 00	$3,079	$500	.....	.....	.....	.....	.....	.....	$100	$600	$3,079	$3,679
Total Due West Railway	4.63	.....	$3,079	$500	.....	.....	.....	.....	.....	.....	$100	$600	$3,079	$3,679
Piedmont & Northern Railway:														
Donalds	7.06	$12,000 00	$84,720	$1,900	.....	.....	.....	.....	$225	.....	.....	$2,125	$84,720	$86,845
Total Piedmont & Northern Ry.	7.06	.....	$84,720	$1,900	.....	.....	.....	.....	$225	.....	.....	$2,125	$84,720	$86,845
Total Railroads in Abbeville Co.	70.98	.....	$741,936	$10,747	$1,515	$5,750	$300	$2,800	$5,018	$375	$100	$26,605	$741,936	$768,541

AIKEN COUNTY.														
Augusta-Aiken Ry. & Elec. Corp.:														
Schultz	8.96	$5,000 00	$44,800	$900	.....	.....	.....	$21,000	$6,000	.....	.....	$27,900	$44,800	$72,700
Gregg	11.76	.....	58,800	475	.....	.....	.....	2,800	700	.....	.....	3,975	58,800	62,775
Aiken	1.86	.....	9,300	125	.....	.....	.....	.....	.....	.....	.....	125	9,300	9,425
Total Aug.-Aiken Ry. & Elec. Cor.	22.58	.....	$112,900	$1,500	.....	.....	.....	$23,800	$6,700	.....	.....	$32,000	$112,900	$144,900
Carolina Midland Railroad:														
Giddy Swamp	2.45	$15,033 00	$36,832	.....	.....	.....	.....	.....	.....	.....	.....	.....	$36,832	$36,832
Hopewell	3.45	.....	51,866	550	.....	.....	.....	.....	330	.....	.....	880	51,866	52,746
Tabernacle	.88	.....	13,230	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,230	13,230
Rocky Grove	4.13	.....	62,088	880	.....	.....	.....	.....	335	.....	.....	1,215	62,088	63,303
Total Carolina Midland R. R.	10.91	.....	$164,016	$1,430	.....	.....	.....	.....	$665	.....	.....	$2,095	$164,016	$166,111
Charlotte, Columbia & Aug. R. R.:														
Shaw	3.75	$20 284 80	$76,068	.....	.....	.....	.....	.....	.....	.....	.....	.....	$76,068	$76,068
Langley	5.62	.....	114,000	$750	.....	.....	.....	.....	380	.....	.....	1,130	114,000	115,130
Gregg	7.13	.....	144,631	1,850	$165	.....	.....	.....	565	.....	.....	2,580	144,631	147,211
Schultz	3.63	.....	73,634	1,650	1,320	.....	.....	.....	.....	.....	.....	2,970	73,634	76,604
Total Charlotte, C. & A. R. R.	20.13	.....	$408,333	$4,250	$1,485	.....	.....	.....	$945	.....	.....	$6,680	$408,333	$415,013
Charleston & Western Carolina Ry.:														
Hammond	8.69	$8,000 00	$69,520	$180	.....	.....	.....	.....	$500	.....	.....	$680	$69,520	$70,200
Silverton	9.89	.....	79,120	700	$500	.....	.....	.....	200	.....	.....	1,400	79,120	80,520
Total C. & W. C. Railway	18.58	.....	$148,640	$880	$500	.....	.....	.....	$700	.....	.....	$2,080	$148,640	$150,720
Carolina & Cumberland Gap R. R.:														
Aiken	7.00	$3,600 00	$25,200	$4,500	.....	.....	.....	.....	$20	.....	.....	$4,520	$25,200	$29,720
Shaw	6.79	.....	24,444	350	.....	.....	.....	.....	.....	.....	.....	350	24,444	24,794
Total Caro. & Cumb. Gap R. R.	13.79	.....	$49,644	$4,850	.....	.....	.....	.....	$20	.....	.....	$4,870	$49,644	$54,514
South Carolina & Georgia R. R.:														
Aiken	7.00	$21,600 00	$151,200	$2,350	$100	.....	.....	.....	$650	.....	.....	$3,100	$151,200	$154,300
Langley	5.91	.....	127,656	1,500	220	.....	.....	.....	215	.....	.....	1,935	127,656	129.591
Gregg	5.09	.....	109,944	2,500	.....	.....	.....	.....	510	.....	.....	3,010	109,944	112,954
Schultz	4.75	.....	102,600	.....	220	.....	.....	.....	2,755	.....	.....	2,975	102,600	105,575
Windsor	11.00	.....	237,600	1,550	165	.....	.....	.....	530	.....	.....	2,245	237,600	239,845
Total S. C. & Georgia R. R.	33.75	.....	729 000	7,900	705	.....	.....	.....	$4,660	.....	.....	$13,265	$729,000	$742,265
Seivern & Knoxville R. R.:														
Giddy Swamp	2.32	$1,800 00	$4,176	$500	.....	.....	.....	.....	.....	.....	.....	$500	$4,176	$4,676
Total Seivern & Knoxville R. R.	2.32	.....	$4,176	$500	.....	.....	.....	.....	.....	.....	.....	$500	$4,176	$4,676

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
AIKEN COUNTY.—Con.														
Caro. Midland R. R. (Seivern Br.):														
Giddy Swamp	4.31	$2,136 00	$9,206	$600	.....	.....	.....	.....	$200	.....	.....	$800	$9,206	$10,006
Tabernacle	2.23	.....	4,763	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,763	4,763
Rocky Grove	1.40	.....	2,990	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,990	2,990
Total Caro. Midland (Seivern Br.)	7.94	.....	$16,959	$600	.....	.....	.....	.....	$200	.....	.....	$800	$16,959	$17,759
Total Railroads in Aiken Co.	130.00	.....	$1,633,668	$21,910	$2,690	.....	.....	$23,800	$13,890	.....	.....	$62,290	$1,633,668	$1,695,958
ALLENDALE COUNTY.														
Carolina Midland R. R.:														
Cave School District	2.55	$15,033 60	$38,336	$220	.....	.....	.....	.....	.....	.....	.....	$220	$38,336	$38,556
Sieglingville School District	2.84	.....	42,695	110	.....	.....	.....	.....	105	.....	.....	215	42,695	42,910
Allendale School District	4.94	.....	74,266	.....	$440	.....	.....	.....	965	110	.....	1,515	74,266	75,781
Barton School District	8.10	.....	121,772	200	.....	.....	.....	.....	130	.....	.....	330	121,772	122,102
Total Carolina Midland R. R.	18.43	.....	$277,069	$530	$440	.....	.....	.....	$1,200	$110	.....	$2,280	$277,069	$279,349
Charleston & Western Carolina Ry.:														
Millette	7.90	$8,000 00	$63,200	$300	.....	.....	.....	.....	$500	.....	.....	$800	$63,200	$64,000
Baldoc	9.50	.....	76,000	1,100	$500	.....	.....	.....	900	.....	.....	2,500	76,000	78,500
Allendale	9.04	.....	72,320	4,500	1,000	.....	.....	.....	500	.....	.....	6,000	72,320	78,320
Total C. & W. C. Ry.	26.44	.....	$211,520	$5,900	$1,500	.....	.....	.....	$1,900	.....	.....	$9,300	$211,520	$220,820
Florida Central & Peninsula R. R.:														
Peeples	2.00	$12,000 00	$24,000	$300	.....	.....	.....	.....	$200	.....	.....	$500	$24,000	$24,500
Allendale	5.61	.....	67,320	400	$350	.....	.....	.....	400	600	.....	1,750	67,320	69,070
Sycamore	4.60	.....	55,200	200	.....	.....	.....	.....	.....	.....	175	375	55,200	55,575
Great Cypress	1.44	.....	17,280	500	.....	.....	.....	.....	.....	.....	.....	500	17,280	17,780
Town of Sycamore	1.00	.....	12,000	200	.....	.....	.....	.....	.....	.....	.....	200	12,000	12,200
Total F. C. & P. R. R.	14.65	.....	$175,800	$1,600	$350	.....	.....	.....	$600	$600	$175	$3,325	$175,800	$179,125
Total Railroads in Allendale Co.	59.62	.....	$664,389	$8,030	$2,290	.....	.....	.....	$3,700	$710	$175	$14,905	$664,389	$679,294

ANDERSON COUNTY.														
Blue Ridge Railway:														
Pendleton	8.55	$5,000 00	$42,750	$1,010	.....	.....	.....	.....	$110	.....	.....	$1,120	$42,750	$43,870
Varennes	.43	.....	$2,150	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,150	2,150
Centerville	5.50	.....	27,500	.....	.....	.....	.....	.....	120	.....	.....	120	27,500	27,620
Broadaway	6.61	.....	33,050	.....	.....	.....	.....	.....	.....	.....	.....	.....	33,050	33,050
Belton	1.46	.....	7,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,300	7,300
Anderson	2.00	.....	10,000	23,850	1,000	.....	.....	.....	2,345	.....	.....	27,195	10,000	37,195
Total Blue Ridge Railway	24.55	.....	$122,750	$24,860	$1,000	.....	.....	.....	$2,575	.....	.....	$28,435	$122,750	$151,185
Columbia & Greenville R. R.:														
Honea Path	7.13	$14,000 00	$99,820	$660	.....	.....	.....	.....	$185	.....	.....	$845	$99,820	$100,665
Belton	7.82	.....	109,480	4,330	$495	.....	.....	.....	715	.....	.....	5,540	109,480	115,020
Williamston	7.90	.....	110,600	1,430	275	.....	.....	.....	185	.....	.....	1,890	110,600	112,490
Total Colum. & Green. R. R.	22.85	.....	$319,900	$6,420	$770	.....	.....	.....	$1,085	.....	.....	$8,275	$319,900	$328,175
Charleston & Western Carolina Ry.:														
Corner	7.88	$8,000 00	$63,040	$800	$900	.....	.....	.....	$300	.....	.....	$2,000	$63,040	$65,040
Hall	1.20	.....	9,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,600	9,600
Varennes	10.00	.....	80,000	600	.....	.....	.....	.....	300	.....	.....	900	80,000	80,900
Anderson	1.21	.....	9,680	12,800	.....	.....	.....	.....	.....	.....	.....	12,800	9,680	22,480
Total C. & W. C. Ry.	20.29	.....	$162,320	$14,200	$900	.....	.....	.....	$600	.....	.....	$15,700	$162,320	$178,020
Piedmont & Northern Ry.:														
Honea Path	6.86	$12,000 00	$82,320	$1,700	.....	.....	.....	.....	.....	.....	.....	$1,700	$82,320	$84,020
Belton	1.89	12,000 00	22,680	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,680	22,680
Belton	6.70	15,000 00	100,500	1,700	$5,250	.....	.....	200	100	.....	.....	7,250	100,500	107,750
Williamston	3.99	15,000 00	59,850	3,150	.....	.....	.....	.....	.....	.....	.....	3,150	59,850	63,000
Total Main Line	19.44	.....	$265,350	$6,550	$5,250	.....	.....	$200	$100	.....	.....	$12,100	$265,350	$277,450
Branch Line (Anderson to Belton):														
Belton	1.74	$10,000 00	$17,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	$17,400	$17,400
Broadaway	6.24	.....	62,400	100	.....	.....	.....	.....	.....	.....	.....	100	62,400	62,500
Varennes	.29	.....	2,900	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,900	2,900
Centerville	1.11	.....	11,100	100	.....	.....	.....	.....	.....	.....	.....	100	11,100	11,200
Anderson	1.92	.....	19,200	3,000	.....	.....	.....	.....	.....	.....	.....	3,000	19,200	22,200
Total Branch Line	11.30	.....	$113,000	$3,200	.....	.....	.....	.....	.....	.....	.....	$3,200	$113,000	$116,200
Total Piedmont & Northern Ry.	30.74	.....	$378,350	$9,750	$5,250	.....	.....	$200	$100	.....	.....	$15,300	$378,350	$393,650
Total Railroads in Anderson Co.	98.43	.....	$983,320	$55,230	$7,920	.....	.....	$200	$4,360	.....	.....	$67,710	$983,320	$1,051,030

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
BAMBERG COUNTY.														
South Carolina & Georgia R. R.:														
Midway	8.50	$21,600 00	$183,600	$220	.....	.....	.....	.....	$50	.....	.....	$270	$183,600	$183,870
Bamberg	9.00	.....	$194,400	$3,950	$165	.....	.....	.....	$1,070	.....	.....	5,185	194,400	199,585
Blackville	2.50	.....	54,000	.....	.....	.....	.....	.....	200	.....	.....	200	54,000	54,200
Total S. C. & G. R. R.	20.00	.....	432,000	4,170	165	.....	.....	.....	$1,320	.....	.....	$5,655	$432,000	$437,655
Florida, Central & Peninsula R. R.:														
Buford's Bridge	4.60	$12,000 00	$55,200	$400	.....	.....	.....	$50	$1,150	.....	.....	$1,600	$55,200	$56,800
Georges Creek	4.30	.....	51,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	51,600	51,600
Bamberg	9.92	.....	119,040	600	$725	.....	.....	50	975	.....	.....	2,350	119,040	121,390
Total Fla., Cen. & Penin. R. R.	18.82	.....	$225,840	$1,000	$725	.....	.....	$100	$2,125	.....	.....	$3,950	$225,840	$229,790
Manchester & Augusta R. R.:														
Bamberg	5.17	$16,181 40	$83,658	.....	.....	.....	.....	.....	$693	.....	.....	$693	$83,658	$84,351
Denmark	3.31	.....	53,560	2,200	.....	.....	.....	.....	330	.....	.....	2,530	53,560	56,090
Georges Creek	2.40	.....	38,835	.....	880	.....	.....	.....	.....	.....	.....	880	38,835	39,715
Total Manchester & Aug. R. R.	10.88	.....	$176,053	$2,200	$880	.....	.....	.....	$1,023	.....	.....	$4,103	$176,053	$180,156
Walterboro & Western R. R.:														
Three Mile	2.52	$3,697 02	$9,316	$450	.....	.....	.....	.....	$77	.....	.....	$527	$9,316	$9,843
Total Walterboro & Western R. R.	2.52	.....	$9,316	$450	.....	.....	.....	.....	$77	.....	.....	$527	$9,316	$9,843
Bamberg, Ehrhardt & W. R. R.:														
Bamberg	6.00	$2,000 00	$12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$12,000	$12,000
Midway	2.00	.....	4,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,000	4,000
Three Mile	6.00	.....	$12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000	12,000

Total Bamberg, E. & W. R. R.	14.00	.....	28,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$28,000	$28,000
Total Railroads in Bamberg Co.	66.22	.....	$871,209	$7,820	$1,770	.....	.....	$100	$4,545	.....	.....	$14,235	$871,209	$885,444
BARNWELL COUNTY.														
Carolina Midland Railroad:														
Healing Springs School District	5.14	$15,033 60	$77,272	.....	.....	.....	.....	.....	$130	.....	.....	$130	$77,272	$77,402
Blackville School District	6.56	.....	98,623	1,750	100	.....	.....	.....	360	.....	.....	2,210	98,623	100,833
Ashley School District	3.00	.....	45,100	.....	.....	.....	.....	.....	145	.....	.....	145	45,100	45,245
Barnwell School District	5.35	.....	80,430	2,490	.....	.....	.....	.....	65	.....	.....	2,555	80,430	82,985
Morris School District	3.50	.....	52,617	200	.....	.....	.....	.....	105	.....	.....	305	52,617	52,922
Kline School District	4.45	.....	66,899	110	.....	.....	.....	.....	.....	.....	.....	110	66,899	67,009
Total Carolina Midland R. R.	28.00	.....	$420,941	$4,550	$100	.....	.....	.....	$805	.....	.....	$5,455	$420,941	$426,396
Charleston & Western Caro. R. R.:														
Four Mile	8.93	$8,000 00	$71,440	.....	.....	.....	.....	.....	$500	.....	.....	$500	$71,440	$71,940
Bennett Springs	1.47	.....	11,760	300	.....	.....	.....	.....	.....	.....	.....	300	11,760	12,060
Total C. & W. C. R. R.	10.40	.....	83,200	$300	.....	.....	.....	.....	$500	.....	.....	$800	$83,200	$84,000
Florida, Cen. & Penin. R. R.:														
Great Cypress	.65	$12,000 00	$7,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7,800	$7,800
Total F., C. & P. R. R.	.65	.....	$7,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7,800	$7,800
South Car. & Georgia R. R.:														
Lees School District	.50	$21,600 00	$10,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	$10,800	$10,800
Blackville School District	7.00	.....	151,200	.....	.....	.....	.....	.....	250	.....	.....	250	151,200	151,450
Elko School District	4.50	.....	97,200	550	.....	.....	.....	.....	235	.....	.....	785	97,200	97,985
Williston School District	4.00	.....	86,400	$5,000	.....	.....	.....	.....	500	.....	.....	5,500	86,400	91,900
Total S. C. & Ga. R. R.	16.00	.....	$345,600	$5,550	.....	.....	.....	.....	$985	.....	.....	$6,535	$345,600	$352,135
Manchester & Augusta R. R.:														
Georges Creek	5.41	$16,181 40	$87,541	$880	.....	.....	.....	.....	693	.....	.....	$1,573	$87,541	$89,114
Barnwell	5.61	.....	90,778	1,580	880	.....	.....	.....	693	.....	.....	3,153	90,778	93,931
Red Oak	7.50	.....	121,360	1,000	.....	.....	.....	.....	630	.....	.....	1,630	121,360	122,990
Richland	2.27	.....	36,732	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,732	36,732
Bennett Springs	6.63	.....	107,283	1,600	880	.....	.....	.....	523	.....	.....	3,003	107,283	110,286
Four Mile	1.67	.....	27,023	550	.....	.....	.....	.....	245	.....	.....	795	27,023	27,818
Total Man. & Aug. R. R.	29.09	.....	470,717	5,610	1,760	.....	.....	.....	$2,784	.....	.....	$10,154	$470,717	$480,871
Total Railroads in Barnwell Co.	84.14	.....	$1,328,258	$16,010	$1,860	.....	.....	.....	$5,074	.....	.....	$22,944	$1,328,258	$1,351,202

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
BEAUFORT COUNTY.														
Charleston & W. C. Ry.:														
Shelton	11.83	$8,000 00	$94,640	$350	.....	.....	.....	$200	$500	.....	.....	$1,050	$94,640	$95,690
Beaufort	13.24	.....	105,920	2,900	1,500	.....	.....	4,500	500	.....	15,000	24,400	105,920	130,320
Total C. & W. C. Ry.	25.07	.....	$200,560	$3,250	$1,500	.....	.....	$4,700	$1,000	.....	$15,000	$25,450	$200,560	$226,010
Charleston & Savannah R. R.:														
Shelton	2.10	$22,633 56	$47,531	$290	$800	.....	.....	.....	$170	.....	.....	$1,260	$47,531	$48,791
Yemassee	2.78	.....	62,921	400	.....	.....	.....	.....	700	.....	.....	1,100	62,921	64,021
Total Charleston & Sav. R. R.	4.88	.....	$110,452	$690	$800	.....	.....	.....	870	.....	.....	$2,360	$110,452	$112,812
Jefferson Construction Company:														
Shelton	13.17	$7,000 00	$92,190	$2,000	.....	.....	.....	.....	.....	.....	.....	$2,000	$92,190	$94,190
Bluffton	6.07	.....	42,490	.....	.....	.....	.....	.....	.....	.....	.....	.....	42,490	42,490
Yemassee	2.35	.....	16,450	2,000	.....	.....	.....	.....	.....	.....	.....	2,000	16,450	18,450
Total Jefferson Construction Co.	21.59	.....	$151,130	4,000	.....	.....	.....	.....	.....	.....	.....	$4,000	$151,130	$155,130
Total Railroads in Beaufort Co.	51.54	.....	$462,142	$7,940	$2,300	.....	.....	$4,700	$1,870	.....	$15,000	$31,810	$462,142	$493,952
BERKELEY COUNTY.														
Northeastern Railroad:														
St. Johns	14.10	$29,000 00	$408,900	$1,750	$1,000	.....	.....	.....	$840	.....	$5	$3,595	$408,900	$412,495
Goose Creek	14.44	.....	418,760	1,930	600	.....	.....	.....	1,856	.....	100	4,486	418,760	423,246
St. Stephens	11.28	.....	327,120	2,145	1,760	.....	.....	.....	803	.....	.....	4,708	327,120	331,828
Total Northeastern R. R.	39.82	.....	$1,154,780	$5,825	$3,360	.....	.....	.....	$3,499	.....	$105	$12,789	$1,154,780	$1,167,569

Georgetown & Western R. R.:														
St. James, Santee	9.56	$7,000 00	$66,920	.....	.....	.....	.....	.....	$265	.....	.....	$265	$66,920	$67,185
St. Stephens	2.02	.....	14,140	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,140	14,140
First St. Johns	10.87	.....	76,090	.....	.....	.....	.....	.....	.....	.....	.....	.....	76,090	76,090
Second St. Johns, Goose Creek	13.29	.....	93,030	.....	.....	.....	.....	.....	.....	.....	.....	.....	93,030	93,030
Total Georgetown & Western R. R.	35.74	.....	250,180	.....	.....	.....	.....	.....	$265	.....	.....	$265	$250,180	$250,445
South Carolina & Georgia R. R.:														
St. James, Goose Creek	12.00	$21,600 00	$259,200	$630	$440	.....	.....	.....	$1,345	.....	.....	$2,415	$259,200	$261,615
Total S. C. & Ga. R. R.	12.00	.....	$259,200	$630	$440	.....	.....	.....	$1,345	.....	.....	$2,415	$259,200	$261,615
Total Railroads in Berkeley Co.	87.56	.....	$1,664,160	$6,455	$3,800	.....	.....	.....	$5,109	.....	$105	$15,469	$1,664,160	$1,679,629
CALHOUN COUNTY.														
Man. & Aug. R. R. (Pregnall Br.):														
Lyons	3.46	$8,013 50	$27,727	.....	.....	.....	.....	.....	.....	.....	.....	$770	$77,727	$28,497
Pine Grove	1.76	.....	14,103	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,103	14,103
Total M. & A. R. R. (Pregnall Br.)	5.22	.....	$41,830	.....	.....	.....	.....	.....	.....	.....	.....	$770	$41,830	$42,600
Manchester & Augusta R. R.:														
Pine Grove	6.77	$16,181 40	$109,548	$880	$880	.....	.....	.....	$693	.....	.....	$2,453	$109,548	$112,001
Lyons	6.37	.....	103,076	1,320	.....	.....	.....	.....	.....	.....	25	$1,345	103,076	104,421
Orange	.24	.....	3,883	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,883	3,883
Total Manchester & Augusta R. R.	13.38	.....	$216,507	$2,200	$880	.....	.....	.....	$693	.....	$25	$3,798	$216,507	$220,305
South Carolina & Georgia R. R.:														
Orange	3.14	$21,600 00	$67,824	.....	.....	.....	.....	.....	$30	.....	.....	$30	$67,824	$67,854
Amelia	12.00	.....	259,200	1,980	.....	.....	.....	.....	995	.....	.....	2,975	259,200	262,175
Total S. C. & Ga. R. R.	15.14	.....	327,024	1,980	.....	.....	.....	.....	$1,025	.....	.....	$3,005	$327,024	$330,029
Total Railroads in Calhoun Co.	33.74	.....	$585,361	$4,180	$1,650	.....	.....	.....	$1,718	.....	$25	$7,573	$585,361	$592,934
CHARLESTON COUNTY.														
Georgetown & Western R. R.:														
St. James, Goose Creek	7.44	$7,000 00	$52,080	$2,100	.....	.....	.....	.....	.....	.....	$100	$2,200	$52,080	$54,280
City of Charleston	2.24	.....	15,680	60,500	.....	8,000	.....	.....	7,850	750	.....	77,100	15,680	92,780
Total Georgetown & West. R. R.	9.68	.....	67,760	62,600	.....	$8,000	.....	.....	$7,850	$750	$100	$79,300	$67,760	$147,060
St. Philips and St. Michaels	3.65	$21,600 00	$78,840	$80	$200,440	.....	.....	.....	$645	.....	.....	$201,165	$78,840	$280,005
South Carolina & Georgia R. R.:														
St. Andrews	4.00	.....	86,400	.....	.....	.....	.....	.....	100	.....	.....	100	86,400	86,500
City of Charleston	1.85	.....	39,960	22,000	990	.....	.....	.....	43,650	67,585	79,800	214,025	39,960	253,985
Total S. C. & Ga. R. R.	9.50	.....	$205,200	$22,080	$201,430	.....	.....	.....	$44,395	$67,585	$79,800	$415,290	$205,200	$620,490

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
CHARLESTON COUNTY.—Con.														
Ashley River R. R.:														
St. Andrews	1.31	$22,633 56	$29,650	$330	.....	.....	.....	.....	.....	.....	.....	$330	$29,650	$29,980
St. James, Goose Creek	2.48	.....	56,131	.....	$655	.....	.....	.....	1,260	.....	.....	1,915	56,131	58,046
Total Ashley River R. R.	3.79	.....	$85,781	$330	$655	.....	.....	.....	$1,260	.....	.....	$2,245	$85,781	$88,026
Jefferson Construction Co.:														
City of Charleston	2.02	$7,000 00	$14,140	.....	.....	.....	.....	.....	.....	.....	.....	.....	$14,140	$14,140
St. Andrews	6.20	.....	43,400	1,000	.....	.....	.....	.....	.....	.....	.....	1,000	43,400	44,400
Johns Island	3.93	.....	27,510	.....	.....	.....	.....	.....	.....	.....	.....	.....	27,510	27,510
Adams Run	17.48	.....	122,360	2,000	.....	.....	.....	.....	.....	.....	.....	2,000	122,360	124,360
Total Jefferson Construction Co.	29.63	.....	$207,410	$3,000	.....	.....	.....	.....	.....	.....	.....	$3,000	$207,410	$210,410
Charleston & Savannah Ry.:														
St. Paul	18.75	$22,633 56	$424,379	$3,140	$1,100	.....	.....	.....	$2,887	.....	.....	$7,127	$424,379	$431,506
St. Andrews	6.37	.....	144,176	880	995	.....	.....	.....	1,905	.....	.....	3,780	144,176	147,956
Youngs Island Branch:														
Adams Run	5.69	8,064 50	45,887	1,270	.....	.....	.....	.....	1,900	.....	.....	3,170	45,887	49,057
Spur Tracks	33.09	536 88	17,765	.....	.....	.....	.....	.....	500	.....	.....	500	17,765	18,265
Total Charleston & Sav. Ry.	63.90	.....	$632,207	$5,290	$2,095	.....	.....	.....	$7,192	.....	.....	$14,577	$632,207	$646,784
Northeastern R. R.:														
St. Philips and St. Michaels	3.66	$29,000 00	$106,140	.....	$990	.....	.....	.....	$1,130	.....	.....	$2,120	$106,140	$108,260
City of Charleston	1.76	.....	$51,040	$44,888	$4,000	.....	.....	.....	14,815	58,500	20,150	142,353	51,040	193,393
St. James, Goose Creek	3.77	.....	109,330	220	1,100	.....	.....	.....	1,358	.....	.....	2,678	109,330	112,008
Total Northeastern R. R.	9.19	.....	$266,510	45,108	6,090	.....	.....	.....	$17,303	$58,500	$20,150	$147,151	$266,510	$413,661

Charleston Terminal Company:														
City of Charleston	13.33	$10,000 00	$133,300	.....	.....	.....	.....	.....	$500	.....	.....	$500	$133,300	$133,800
Total Charleston Terminal Co.	13.33	.....	$133,300	.....	.....	.....	.....	.....	$500	.....	.....	$500	$133,300	$133,800
North Charleston Terminal Co.:														
St. James Goose Creek	1.64	$26,890 00	$44,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	$44,100	$44,100
Total N. Charleston Terminal Co.	1.64	$26,890 00	$44,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	$44,100	$44,100
Total Railroads in Charleston Co.	140.66	.....	$1,642,268	$138,408	$210,270	$8,000	.....	.....	$78,500	$126,835	$100,050	$632,063	$1,642,268	$2,304,331
CHEROKEE COUNTY.														
S. C. & Ga. Extension R. R.:														
Cherokee	11.65	$7,512 00	$87,515	$720	$110	.....	.....	.....	$500	.....	.....	$1,330	$87,515	$88,845
Total S. C. & Ga. Exten. R. R.	11.65	.....	$87,515	$720	$110	.....	.....	.....	$500	.....	.....	$1,330	$87,515	$88,845
C., C. & O. Railway of S. C.:														
Morganton	1.63	$20,000 00	$32,600	.....	.....	.....	.....	.....	.....	.....	$250	$250	$32,600	$32,850
Total C., C. & O. Ry. of S. C.	1 63	.....	$32,600	.....	.....	.....	.....	.....	.....	.....	$250	$250	$32,600	$32,850
S. C. & Ga. Ex. R. R. (Gaffney Br.):														
Cherokee	5.00	$7,512 00	$37,560	$440	.....	.....	.....	.....	.....	.....	.....	$440	$37,560	$38,000
Draytonville	1.90	.....	$14,273	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,273	14,273
Limestone	3.60	.....	27,043	.....	.....	.....	.....	.....	220	.....	.....	220	27,043	27,263
Total S. C. & G. Ex. (Gaff. Br.)	10.50	.....	$78,876	$440	.....	.....	.....	.....	$220	.....	.....	$660	$78,876	$79,536
Atlanta & Charlotte A. L. Ry.:														
District No. 1	2.19	$42,000 00	$91,980	.....	.....	.....	.....	.....	.....	.....	.....	.....	$91,980	$91,980
District No. 8	2.19	.....	91,980	.....	.....	.....	.....	.....	.....	.....	.....	.....	91,980	91,980
District No. 9	1.95	.....	81,900	2,700	550	.....	.....	.....	710	.....	.....	3,960	81,900	85,860
District No. 5	2.43	.....	102,060	.....	.....	.....	.....	.....	.....	.....	.....	.....	102,060	102,060
District No. 12	3.21	.....	134,820	.....	.....	.....	.....	.....	.....	.....	.....	.....	134,820	134,820
District No. 10	4.11	.....	172,620	3,270	300	.....	.....	.....	125	.....	.....	3,695	172,620	176,315
District No. 13	.09	.....	3,780	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,780	3,780
District No. 26	5.29	.....	222,180	150	.....	.....	.....	.....	225	.....	180	555	222,180	222,735
District No. 27	1.28	.....	53,760	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,760	53,760
District No. 28	1.28	.....	53,760	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,760	53,760
Total A. and C. A. L. Ry.	24.02	.....	$1,008,840	6,120	$850	.....	.....	.....	$1,060	.....	$180	$8,210	$1,008,840	$1,017,050
Total Railroads in Cherokee Co.	47.80	.....	$1,207,831	7,280	$960	.....	.....	.....	$1,780	.....	$430	$10,450	$1,207,831	$1,218,281

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
CHESTER COUNTY.														
Charlotte, Columbia & Aug. R. R.:														
Lewisville	4.36	$21,043 20	$91,748	.....	.....	.....	.....	.....	$30	.....	.....	$30	$91,748	$91,778
Chester	8.61	.....	181,182	7,750	440	.....	.....	.....	1,920	.....	.....	10,110	181,182	191,292
Blackstock	8.83	.....	185,812	715	.....	.....	.....	.....	25	.....	.....	740	185,812	186,552
Total C., C. & A. R. R.	21.80	.....	$458,742	$8,465	440	.....	.....	.....	$1,975	.....	.....	$10,830	$458,742	$469,622
Lancaster & Chester R. R.:														
Court House, No. 1	2.00	$2,500 00	$5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$5,000	$5,000
Purity, No. 28	2.00	.....	5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000	5,000
Lewisville, No. 2	1.12	.....	2,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,800	2,800
Pleasant Grove	.88	.....	2,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,200	2,200
Richburg, No. 19	4.00	.....	10,000	500	50	.....	.....	.....	25	.....	.....	575	10,000	10,575
Prior, No. 32	1.50	.....	3,750	.....	.....	.....	.....	.....	50	.....	.....	50	3,750	3,800
Knox, No. 34	1.00	.....	2,500	50	.....	.....	.....	.....	.....	.....	.....	50	2,500	2,550
Bascomville, No. 18	4.85	.....	12,125	350	.....	.....	.....	.....	200	.....	.....	550	12,125	12,675
Fort Lawn, No. 17	4.85	.....	12,125	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,125	12,125
Total Lancaster & Chester R. R.	22.20	.....	$55,500	$900	$50	.....	.....	.....	$275	.....	.....	$1,225	$55,500	$56,725
Georgia, Carolina & Northern Ry.:														
Lewisville	10.38	$14,000 00	$145,320	$800	$725	.....	.....	.....	$1,240	$25	$50	$2,840	$145,320	$148,160
Chester	9.14	.....	127,960	2,500	.....	.....	.....	.....	1,045	4,000	.....	7,545	127,960	135,505
Blackstock	.90	.....	12,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,600	12,600
Halseyville	8.45	.....	118,300	540	250	.....	.....	.....	300	25	.....	1,115	118,300	119,415
Total G., C. & N. Ry.	28.87	.....	$404,180	$3,840	$975	.....	.....	.....	$2,585	$4,050	$50	$11,500	$404,180	$415,680
Carolina & Northwestern Ry.:														
Chester	9.75	$3,000 00	$29,250	$275	.....	.....	.....	.....	$500	.....	.....	$775	$29,250	$30,025
Total Carolina & Northwestern Ry.	9.75	.....	$29,250	$275	.....	.....	.....	.....	$500	.....	.....	$775	$29,250	$30,025

Catawba Valley R. R.:															
Landsford School District	8.21	$3,000 00	$24,630	.....	.....	.....	.....	.....	$35	.....	.....	$35	$24,630	$24,665
Rossville School District	4.60	.....	13,800	.....	.....	.....	.....	.....	25	.....	.....	25	13,800	13,825
Fort Lawn	3.35	.....	10,050	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,050	10,050
Great Falls	3.68	.....	11,040	3,956	100	.....	.....	.....	700	.....	.....	4,756	11,040	15,796
Total Catawba Valley R. R.	19.84	.....	$59,520	$3,956	$100	.....	.....	.....	$760	.....	.....	$4,816	$59,520	$64,336
Total Railroads in Chester Co.	102.46	.....	$1,007,192	$17,436	$1,565	.....	.....	.....	$6,095	$4,050	$50	$29,196	$1,007,192	$1,036,388
CHESTERFIELD COUNTY.															
Cheraw & Darlington R. R.:															
Steer Pen	9.31	$11,269 90	$104,923	$200	$500	.....	.....	.....	$655	.....	.....	$1,355	$104,923	$106,278
Cheraw	2.77	.....	31,217	6,500	.....	.....	.....	.....	200	.....	.....	6,700	31,217	37,917
Total Cheraw & Darlington R. R.	12.08	.....	$136.140	$6,700	$500	.....	.....	.....	$855	.....	.....	$8,055	$136,140	$144,195
Cheraw & Dar. R. R. (Salisbury Br.)															
Cheraw	10.75	$11,269 90	$121,151	$500	$330	.....	.....	.....	$473	.....	.....	$1,303	$121,151	$122,454
Total C. & D. R. R. (Salisb'y Br.)	10.75	.....	121,151	$500	$330	.....	.....	.....	$473	.....	.....	$1,303	$121,151	$122,454
Chesterfield & Kershaw R. R.:															
Cheraw	3.86	$12,000 00	$46,320	.....	$1,200	.....	.....	.....	$626	.....	$25	$1,851	$46,320	$48,171
Cole Hill	12.76	.....	153,120	635	.....	.....	.....	.....	$910	.....	.....	1,545	153,120	154,665
Steer Pen	1.84	.....	22,080	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,080	22,080
Alligator	14.63	.....	175,560	5,185	935	.....	.....	.....	2,540	.....	310	8,970	175,560	184,530
Total Chesterfield & Kershaw R. R.	33.09	.....	$397,080	$5,820	$2,135	.....	.....	.....	$4,076	.....	$335	$12,366	$397,080	$409,446
Chesterfield & Lancaster R. R.:															
Cheraw	5.50	$2,500 00	$13,750	$600	$50	$3,200	.....	$100	$485	.....	$1,400	$5,835	$13,750	$19,585
Court House	10.50	2,500 00	26,250	600	.....	.....	.....	.....	250	.....	.....	850	26,250	27,100
Mt. Crogan	4.00	2,500 00	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000	10,000
Mt. Crogan	10.00	2,000 00	20,000	500	.....	.....	.....	.....	250	.....	.....	750	20,000	20,750
Old Store	6.00	2,000 00	12,000	500	.....	.....	.....	.....	200	.....	.....	700	12,000	12,700
Total Chesterfield & Lan. R. R.	36.00	.....	$82,000	$2,200	$50	$3,200	.....	$100	$1,185	.....	$1,400	$8,135	$82,000	$90,135
Charlotte, Monroe & Colum. R. R.:															
Alligator	7.00	$2,000 00	$14,000	.....	.....	.....	.....	.....	$500	.....	.....	$500	$14,000	$14,500
Jefferson	10.30	.....	20,600	500	125	.....	.....	20	$1,230	$150	.....	2,025	20,600	22,625
Total C., M. & Cola. R. R.	17.30	.....	34,600	$500	$125	.....	.....	$20	$1,730	$150	.....	$2,525	$34,600	$37,125
Palmetto Railroad:															
Cheraw	1.25	$12,000 00	$15,000	$1,990	.....	.....	.....	.....	$775	.....	$400	$3,165	$15,000	$18,165
Total Palmetto R. R.	1.25	.....	15,000	$1,990	.....	.....	.....	.....	$775	.....	$400	$3,165	$15,000	$18,165

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Carolina, Atlantic & Western Ry.:														
Alligator	6.46	$4,500 00	$29,070	$385	.....	.....	.....	$75	.....	$25	.....	$485	$29,070	$29,555
Total C., A. & W. Ry.	6.46	.....	29,070	$385	.....	.....	.....	$75	.....	$25	.....	$485	$29,070	$29,555
Total Railroads in Chesterfield Co.	116.93	.....	$815,041	$18,005	$3,140	$3,200	.....	$195	$9,004	$175	$2,135	$36,034	$815,041	$851,075
CLARENDON COUNTY.														
Alcolu Railroad:														
Plowdens Mill	8.00	$1,500 00	$12,000	$250	.....	.....	.....	.....	.....	.....	.....	$250	$12,000	$12,250
New Zion	6.00	.....	9,000	600	.....	.....	.....	.....	.....	.....	.....	600	9,000	9,600
Douglass	6.00	.....	9,000	300	.....	.....	.....	.....	.....	.....	.....	300	9,000	9,300
Sandy Grove	1.50	.....	2,250	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,250	2,250
Total Alcolu R. R.	21.50	.....	$32,250	$1,150	.....	.....	.....	.....	.....	.....	.....	$1,150	$32,250	$33,400
Central R. R. of South Carolina:														
Brewington	3.73	$12,872 60	$48,015	$660	.....	.....	.....	.....	$583	.....	.....	$1,243	$48,015	$49,258
New Zion	4.89	.....	62,947	660	440	.....	.....	.....	583	.....	.....	1,683	62,947	64,630
Manning	3.51	.....	45,183	2,500	.....	.....	.....	.....	.....	.....	.....	2,500	45,183	47,683
Plowdens Mill	7.62	.....	98,089	700	.....	.....	.....	.....	473	.....	.....	1,173	98,089	99,262
Total Central R. R. of S. C.	19.75	.....	$254,234	$4,520	$440	.....	.....	.....	$1,639	.....	.....	$6,599	$254,234	$260,833
Manchester & Augusta R. R.:														
Fulton	9.62	$16,181 40	$155,665	$1,600	.....	.....	.....	.....	$1,056	.....	.....	$2,656	$155,665	$158,321
Total M. & A. R. R.	9.62	.....	$155,665	$1,600	.....	.....	.....	.....	$1,056	.....	.....	$2,656	$155,665	$158,321
Northwestern R. R.:														
Mt. Zion	3.60	$3,000 00	$10,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	$10,800	$10,800
Santee	6.10	.....	18,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,300	18,300
Concord	5.40	.....	16,200	350	.....	.....	.....	.....	.....	.....	.....	350	16,200	16,550

Friendship	7.00	.....	21,000	500	500	.....	.....	.....	320	.....	.....	1,320	21,000	22,320
Sammy Swamp	3.00	.....	9,000	400	.....	.....	.....	.....	.....	.....	.....	400	9,000	9,400
Calvary	4.20	.....	12,600	250	.....	.....	.....	.....	.....	.....	.....	250	12,600	12,850
St. Paul	1.90	.....	5,700	450	.....	.....	.....	.....	.....	.....	.....	450	5,700	6,150
St. James	.20	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	600
Total Northwestern R. R.	31.40	.....	$94,200	$1,950	$500	.....	.....	.....	$320	.....	.....	$2,770	$94,200	$96,970
Total Railroads in Clarendon Co.	82.27	.....	$536,349	$9,220	$940	.....	.....	.....	$3,015	.....	.....	$13,175	$536,349	$549,524
COLLETON COUNTY.														
Charleston & Savannah R. R.:														
Fraser	6.29	$22,633 56	$142,365	$330	.....	.....	.....	.....	$195	.....	.....	$525	$142,365	$142,890
Lowndes	.67	.....	15.164	825	550	.....	.....	.....	760	.....	.....	$2,135	$15,164	$17,299
Blake	15.51	.....	351,047	550	.....	.....	.....	.....	850	.....	.....	1,400	351,047	352,447
Total Charleston & Sav. R. R.	22.47	.....	$508,576	$1,705	$550	.....	.....	.....	$1,805	.....	.....	$4,060	$508,576	$512,636
Green Pond, W. & B. R. R.:														
Verdier	11.30	$11,218 90	$126.774	$1,830	.....	.....	.....	.....	$285	.....	$440	$2,555	$126,774	$129,329
Blake	2.20	.....	24,682	.....	$176	.....	.....	.....	125	.....	.....	301	24,682	24,983
Heyward	.50	.....	5,609	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,609	5,609
Total G., P. W. & B. R. R.	14.00	.....	$157,065	$1,830	$176	.....	.....	.....	$410	.....	$440	$2,856	$157,065	$159,921
Hampton & Branchville R. R.:														
Grove	8.50	$1,200 00	$10,200	$400	.....	.....	.....	.....	.....	.....	.....	$400	$10,200	$10,600
Warren	7.40	1,200 00	8,880	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,880	8,880
Bell (Logging Road)	2.50	400 00	1.000	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000
Warren (Logging Road)	2.50	400 00	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000
Total Hampton & Branch. R. R.	20.90	.....	$21,080	$400	.....	.....	.....	.....	.....	.....	.....	$400	$21,080	$21,480
Jefferson Construction Company:														
Fraser	3.96	$7,000 00	$27,720	.....	.....	.....	.....	.....	.....	.....	.....	.....	$27,720	$27,720
Lowndes	9.47	.....	66,290	.....	.....	.....	.....	.....	.....	.....	.....	.....	66,290	66,290
Total Jefferson Construction Co.	13.43	.....	$94,010	.....	.....	.....	.....	.....	.....	.....	.....	.....	$94,010	$94,010
Walterboro & Western R. R.:														
Verdier	2.01	$3,697 02	$7,431	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7,431	$7,431
Bell	9.03	.....	33,384	$1,000	.....	.....	.....	.....	200	.....	11	1,211	33,384	34,595
Broxton	6.16	.....	22,774	710	200	.....	.....	.....	.....	.....	5	915	22,774	23,689
Warren	4.08	.....	15,084	1,200	.....	.....	.....	.....	410	.....	110	1,720	15,084	16,804
Total Walterboro & Western R. R.	21.28	.....	$78.673	$2,910	$200	.....	.....	.....	$610	.....	$126	$3,846	$78,673	$82,519
Total Railroads in Colleton Co.	92.08	.....	$859,404	$6,845	$926	.....	.....	.....	$2,825	.....	$566	$11,162	$859,404	$870,566

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
DARLINGTON COUNTY.														
Hartsville R. R.:														
Auburn	5.37	$4,114 62	$22,096	$800	.....	.....	.....	.....	.....	.....	.....	$800	$22,096	$22,896
Hartsville	4.62	.....	19,009	2,650	500	.....	.....	.....	3,250	.....	.....	6,400	19,009	25,409
Dovesville	.06	.....	247	.....	.....	.....	.....	.....	.....	.....	.....	.....	247	247
Total Hartsville R. R.	10.05	.....	$41,352	$3,450	$500	.....	.....	.....	$3,250	.....	.....	$7,200	$41,352	$48,552
Man. & Aug. R. R. (Darlington Br.):														
Darlington	2.20	$9,667 20	$21,268	.....	$400	.....	.....	.....	.....	.....	.....	$400	$21,268	$21,668
High Hill	5.39	.....	52,106	700	.....	.....	.....	.....	.....	.....	.....	700	52,106	52,806
Philadelphia	3.94	.....	38,088	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,088	38,088
Lamar	3.67	.....	35,479	1,500	.....	.....	.....	.....	30	.....	.....	1,530	35,479	37,009
Newman's Swamp	.17	.....	1,643	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,643	1,643
Lynches River	3.08	.....	29,775	750	.....	.....	.....	.....	.....	.....	.....	750	29,775	30,525
Total M. & A. (Darlington Br.)	18.45	.....	$178,359	$2,950	$400	.....	.....	.....	$30	.....	.....	$3,380	$178,359	$181,739
Cheraw & Dar. R. R. (Gibson Br.):														
Society Hill	5.23	$12,872 60	$67,324	.....	.....	.....	.....	.....	$200	.....	.....	$200	$67,324	$67,524
Mt. Clare	7.10	.....	91,395	.....	.....	.....	.....	.....	.....	.....	.....	.....	91,395	91,395
Mechanicsville	1.72	.....	22,141	1,300	300	.....	.....	.....	280	.....	.....	1,880	22,141	24,021
Darlington	2.86	.....	36,816	3,000	.....	.....	.....	.....	3,495	.....	.....	6,495	36,816	43,311
Total C. & D. R. R. (Gibson Br.)	16.91	$12,872 60	$217,676	$4,300	$300	.....	.....	.....	$3,975	.....	.....	$8,575	$217,675	$226,251
Cheraw & Darlington R. R.:														
Palmetto	1.66	$11,269 90	$18,708	$600	.....	.....	.....	.....	.....	.....	.....	$600	$18,708	$19,308
Darlington	7.05	.....	79,453	$5,000	.....	.....	.....	.....	30	.....	.....	5,030	79,458	84,483
Auburn	2.26	.....	25,470	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,470	25,470
Dovesville	5.28	.....	59,505	700	.....	.....	.....	.....	300	.....	.....	1,000	59,505	60,505
Society Hill	6.45	.....	72,691	800	.....	.....	.....	.....	250	.....	.....	1,050	72,691	73,741
Total Cheraw & Dar. R. R.	22.70	.....	$255,827	$7,100	.....	.....	.....	.....	$580	.....	.....	$7,680	$255,827	$263,507

Carolina, Atlantic & Western Ry.:														
Clyde	1.48	$4,500 00	$6,660	$50	.....	.....	.....	.....	.....	.....	.....	$50	$6,660	$6,710
Hartsville	12.03	.....	54,135	3,935	300	.....	.....	.....	.....	.....	.....	4,235	54,135	58,370
Swift Creek	6.70	.....	30,150	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,150	30,150
Darlington	8.94	.....	40,230	8,965	.....	.....	.....	500	.....	.....	.....	9,465	40,230	49,695
Lydia	10.03	.....	45,135	2,665	.....	.....	.....	.....	85	50	.....	2,800	45,135	47,935
Lamar	9.04	.....	40,680	965	.....	.....	.....	.....	50	50	.....	1,065	40,680	41,745
Total C., A. & W. Ry.	48.22	.....	$216,990	$16,580	$300	.....	.....	$500	$135	$100	.....	$17,615	$216,990	$234,605
Total Railroads in Darlington Co.	116.33	.....	$910,204	$34,380	$1,500	.....	.....	$500	$7,970	$100	.....	$44,450	$910,204	$954,654
DILLON COUNTY.														
Georgetown & Western Ry.:														
Harleyville	7.74	$7,000 00	$54,180	$1,200	.....	.....	.....	.....	.....	$100	.....	$1,300	$54,180	$55,480
Manning	11.71	.....	81,970	1,600	150	.....	.....	235	.....	150	.....	2,135	81,970	84,105
Moody	1.30	.....	9,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,100	9,100
Reeves	1.58	.....	11,060	400	.....	.....	.....	.....	.....	25	.....	425	11,060	11,485
Total Georgetown & W. Ry.	22.33	.....	$156,310	$3,200	$150	.....	.....	$235	.....	$275	.....	$3,860	$156,310	$160,170
Bennettsville & Cheraw R. R.:														
Kirby	9.25	$2,000 00	$18,500	$250	$100	.....	.....	.....	$150	.....	.....	$500	$18,500	$19,000
Total Ben'tsville & Cheraw R. R.	9.25	.....	$18,500	$250	$100	.....	.....	.....	$150	.....	.....	$500	$18,500	$19,000
Florence Railroad:														
Carmichael	4.26	$25,859 64	$110,162	$800	$400	.....	.....	.....	$530	.....	.....	$1.730	$110,162	$111,892
Manning	7.97	.....	206,101	5,000	.....	.....	.....	.....	693	.....	.....	5.693	$206,101	$211,794
Moody	2.75	.....	71,114	2,000	.....	.....	.....	.....	110	.....	.....	2,110	71,114	73,224
Kirby	2.37	.....	61,287	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,287	61,287
Total Florence R. R.	17.35	.....	$448,664	$7,800	$400	.....	.....	.....	$1,333	.....	.....	$9,533	$448,664	$458,197
Raleigh & Charleston R. R.:														
Hillsboro	9.48	$1,800 00	$17,064	$250	.....	.....	.....	.....	.....	$50	.....	$300	$17,064	$17,364
Reeves	3.00	.....	5,400	750	.....	.....	.....	.....	200	175	.....	$1,125	$5,400	$6,525
Total Raleigh & Charleston R. R.	12.48	.....	$22,464	$1,000	.....	.....	.....	.....	$200	$225	.....	$1,425	$22,464	$23,889
Florence Railroad (Latta Branch):														
Bethea	10.60	$8,064 50	$85,484	$900	$275	.....	.....	.....	$583	.....	.....	$1,758	$85,484	$87,242
Total Florence R. R. (Latta Br.)	10.60	.....	$85,484	$900	$275	.....	.....	.....	$583	.....	.....	$1,758	$85,484	$87,242
Marion & Southern R. R.:														
Dillon County	8.73	$1,000 00	$8,730	.....	.....	.....	.....	.....	.....	.....	.....	.....	$8,730	$8,730
Total Marion & Southern R. R.	8.73	.....	$8,730	.....	.....	.....	.....	.....	.....	.....	.....	.....	$8,730	$8,730
Total Railroads in Dillon Co.	80.74	.....	$740,152	$13,150	$925	.....	.....	$235	$2,266	$500	.....	$17,076	$740,152	$757,228

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
DORCHESTER COUNTY.														
Man. & Aug. R. R. (Pregnall Br.):														
Carnes	3.31	$8,013 50	$26,525	$900	.....	.....	.....	.....	$270	.....	.....	$1,170	$26,525	$27,695
Givhans	4.26	.....	34,137	.....	.....	.....	.....	.....	.....	.....	.....	.....	$34,137	$34,137
Total M. & A. R. R. (Pregnall Br.)	7.57	.....	$60,662	$900	.....	.....	.....	.....	$270	.....	.....	$1,170	$60,662	$61,832
South Carolina & Georgia R. R.:														
Summerville	2.50	$21,600 00	$54,000	$2,330	.....	.....	.....	.....	$80	.....	.....	$2,410	$54,000	$56,410
Dorchester	5.00	.....	108,000	.....	.....	.....	.....	.....	710	.....	.....	710	108,000	108,710
Georges	8.00	.....	172,800	550	220	.....	.....	.....	455	.....	.....	1,225	172,800	174,025
Givhans	9.00	.....	194,400	865	165	.....	.....	.....	620	.....	.....	1,650	194,400	196,050
Koger	5.00	.....	108,000	940	.....	.....	.....	.....	345	.....	.....	1,285	108,000	109,285
Burns	5.00	.....	108,000	550	.....	.....	.....	.....	380	.....	.....	930	108,000	108,930
Total S. C. & Ga. R. R.	34.50	.....	$745,200	$5,235	$385	.....	.....	.....	$2,590	.....	.....	8,210	745,200	753,410
Total Railroads in Dorchester Co.	42.07	.....	$805,862	$6,135	$385	.....	.....	.....	$2,860	.....	.....	$9,380	$805,862	$815,242
EDGEFIELD COUNTY.														
Carolina & Cumberland Gap R. R.:														
Pickens	3.89	$3,600 00	$14,004	$1,500	.....	.....	.....	.....	$200	.....	.....	$1,700	$14,004	$15,704
Shaw	5.89	.....	21,204	110	.....	.....	.....	.....	.....	.....	.....	110	21,204	21,314
Total Car. & Cumb. Gap R. R.	9.78	.....	35,208	$1,610	.....	.....	.....	.....	$200	.....	.....	$1,810	$35,208	$37,018
Charlotte, Cola. & Aug. R. R.:														
Shaw	12.00	$20,284 80	$243,418	$2,020	$440	.....	.....	.....	$650	.....	.....	$3,110	$243,418	$246,528
Johnston	2.42	.....	49,089	1,210	.....	.....	.....	.....	360	.....	.....	1,570	49,089	50,659
Total C., C. & A. R. R.	14.42	.....	$292,507	$3,230	$440	.....	.....	.....	$1,010	.....	.....	$4,680	$292,507	$297,187

Charleston & Western Carolina Ry.:														
Washington	3.42	$8,500 00	$29,070	$200	$1,000	.....	.....	.....	.....	.....	.....	$1,200	$29,070	$30,270
Total C. & W. C. Ry.	3.42	.....	$29,070	$200	$1,000	.....	.....	.....	.....	.....	.....	$1,200	$29,070	$30,270
Total Railroads in Edgefield Co.	27.62	.....	$356,785	$5,040	$1,440	.....	.....	.....	$1,910	.....	.....	$7,690	$356,785	$364,475
FAIRFIELD COUNTY.														
Charlotte, Cola. & Aug. R. R.:														
No. 2	7.70	$21,043 20	$162,032	$385	$440	.....	.....	.....	$1,220	.....	.....	$2,045	$162,032	$164,077
No. 4	5.90	.....	124,155	3,300	1,050	.....	.....	.....	750	.....	.....	5,100	124,155	129,255
No. 12	2.70	.....	56,817	.....	.....	.....	.....	.....	.....	.....	.....	.....	56,817	56,817
No. 7	9.90	.....	208,328	$220	.....	.....	.....	.....	350	.....	.....	570	208,328	208,898
No. 8	5.59	.....	117,631	800	.....	.....	.....	.....	$1,165	.....	165	2,130	117,631	119,761
Total C., C. & A. R. R.	31.79	.....	$668,963	$4,705	$1,490	.....	.....	.....	$3,485	.....	$165	$9,845	$668,963	$678,808
Columbia & Greenville R. R.:														
No. 11	9.80	$14,241 60	$139,568	$440	$500	.....	.....	.....	$45	.....	.....	$985	$139,568	$140,553
Total Columbia & Green. R. R.	9.80	.....	139,568	$440	$500	.....	.....	.....	$45	.....	.....	$985	$139,568	$140,553
Spartanburg, Union & Cola. R. R.:														
No. 1	3.53	$14,240 64	$50,270	$400	$500	.....	.....	.....	$170	.....	.....	$1,070	$50,270	$51,340
No. 13	10.71	.....	152,517	800	.....	.....	.....	.....	335	.....	.....	1,135	152,517	153,652
No. 11	5.45	.....	77,611	.....	.....	.....	.....	.....	30	.....	.....	30	77,611	77,641
Total S., U. and C. R. R.	19.69	.....	$280,398	$1,200	$500	.....	.....	.....	$535	.....	.....	$2,235	$280,398	$282,633
Total Railroads in Fairfield Co.	61.28	.....	$1,088,929	$6,345	$2,490	.....	.....	.....	$4,065	.....	$165	$13,065	$1,088,929	$1,101,994
FLORENCE COUNTY.														
Alcolu Railroad:														
Motts, No. 21	5.60	$1,500 00	$8,400	$150	.....	.....	.....	.....	.....	.....	.....	$150	$8,400	$8,550
James Cross Roads, No. 22	.50	.....	750	.....	.....	.....	.....	.....	.....	.....	.....	.....	750	750
Effingham, No. 22	1.60	.....	2,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,400	2,400
James Cross Roads	.80	.....	1,200	50	.....	.....	.....	.....	.....	.....	.....	50	1,200	1,250
Motte, No. 34	2.80	.....	4,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,200	4,200
Total Alcolu R. R.	11.30	.....	$16,950	$200	.....	.....	.....	.....	.....	.....	.....	$200	$16,950	$17,150
Wilmington, Cola. & Aug. R. R.:														
Jeffreys	8.21	$34,200 00	$280,782	$825	.....	.....	.....	.....	$490	.....	.....	$1,315	$280,782	$282,097
Florence—East	4.02	34,200 00	137,484	.....	.....	.....	.....	.....	.....	.....	.....	.....	137,484	137,484
Florence—West	3.27	20,214 00	66,100	16,750	7,450	.....	.....	27,500	27,075	.....	.....	78,775	66,100	144,875
Ebenezer	5.26	.....	106,326	200	.....	.....	.....	.....	530	.....	.....	730	106,326	107,056
Timmonsville	4.08	.....	82,473	5,500	.....	.....	.....	.....	930	.....	.....	6,430	82,473	88,903
Cartersville	6.09	.....	123,103	400	500	.....	.....	.....	.....	.....	.....	900	123,103	124,003
Total W., C. & A. R. R.	30.93	.....	796,268	23,675	7,950	.....	.....	$27,500	$29,025	.....	.....	$88,150	$796,268	$884,418

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
FLORENCE COUNTY.—Con.														
Northeastern R. R.:														
Lake City	3.28	$29,000 00	$95,120	$4,300	.....	.....	.....	.....	.....	.....	.....	$4,300	$95,120	$99,420
Lee	2.82	.....	81,780	990	.....	.....	.....	.....	693	.....	.....	1,683	81,780	83,463
Lake	2.82	.....	81,780	.....	.....	.....	.....	.....	.....	.....	.....	.....	81,780	81,780
Lynch	6.23	.....	180,670	550	770	.....	.....	.....	20	.....	.....	1,340	180,670	182,010
McMillan	2.04	.....	59,160	1,000	.....	.....	.....	.....	730	.....	.....	1,730	59,160	60,890
Tans Bay	3.49	.....	101,210	.....	.....	.....	.....	.....	200	.....	.....	200	101,210	101,410
Florence	4.77	.....	138,330	200	.....	.....	.....	.....	1,190	.....	.....	$1,390	138,330	139,720
Total Northeastern R. R.	25.45	.....	$738,050	$7,040	$770	.....	.....	.....	$2,833	.....	.....	$10,643	$738,050	$748,693
Cheraw & Darlington R R.:														
Florence	4.54	$11,269 90	$51,165	.....	.....	.....	.....	.....	$475	.....	.....	$475	$51,165	$51,640
Total C. & D. R. R.	4.54	.....	$51,165	.....	.....	.....	.....	.....	$475	.....	.....	$475	$51,165	$51,640
Carolina, Atlantic & Western Ry.:														
Timmonsville	2.75	$4,500 00	$12,375	$2,000	$285	.....	.....	.....	$200	$200	.....	$2,685	$12,375	$15,060
Florence	8.96	.....	40,320	2,000	.....	.....	.....	400	315	.....	.....	2,715	40,320	43,035
Jeffreys	.09	.....	405	.....	.....	.....	.....	.....	.....	.....	.....	.....	405	405
McMillan	6.18	.....	27,810	.....	.....	.....	.....	.....	745	.....	.....	745	27,810	28,555
Cain	11.03	.....	49,635	4,015	.....	.....	.....	.....	1,470	.....	.....	5,485	49,635	55,120
Pee Dee	8.45	.....	38,025	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,025	38,025
Total C., A. & W. Ry.	37.46	.....	$168,570	$8,015	$285	.....	.....	$400	$2,730	$200	.....	$11,630	$168,570	$180,200
Georgetown & Western R. R.:														
Pee Dee	4.18	$7,000 00	$29,260	$500	.....	.....	.....	.....	.....	.....	.....	$500	$29,260	$29,760
Total G. & W. R. R.	4.18	.....	$29,260	$500	.....	.....	.....	.....	.....	.....	.....	$500	$29,260	$29,760
Total Railroads in Florence Co.	113.86	.....	$1,800,263	$39,430	$9,005	.....	.....	$27,900	$35,063	$200	.....	$111,598	$1,800,263	$1,911,861

GEORGETOWN COUNTY.														
Georgetown & Western Ry.:														
Andrews, Town	1.02	$7,000 00	$7,140	$2,100	$4,400	$5,250	.....	$1,175	$2,970	.....	.....	$15,895	$7,140	$23,035
Black River, No. 4	7.28	7,000 00	50,960	.....	.....	.....	.....	.....	835	.....	.....	835	50,960	51,795
Goudin, No. 2	5.91	7,000 00	41,370	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,370	41,370
Georgetown County	15.985	5,000 00	79,925	4,000	1,000	.....	.....	.....	5,700	12,000	.....	22,700	79,925	102,625
Andrews	2.00	5,000 00	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000	10,000
Total Georgetown & W. Ry.	32.195	.....	$189,395	$6,100	$5,400	$5,250	.....	$1,175	$9,505	$12,000	.....	$39,430	$189,395	$228,825
Total Railroads in Georgetown Co.	32.195	.....	$189,395	$6,100	$5,400	$5,250	.....	$1,175	$9,505	$12,000	.....	$39,430	$189,395	$228,825
GREENVILLE COUNTY.														
Columbia and Greenville R. R.:														
Grove	3.94	$14,000 00	$55,160	$1,000	.....	.....	.....	.....	$260	.....	.....	$1,260	$55,160	$56,420
Gantt	5.27	.....	73,780	.....	.....	.....	.....	.....	180	.....	.....	180	73,780	73,960
Greenville	2.10	.....	29,400	2,170	.....	.....	.....	.....	50	.....	.....	2,220	29,400	31,620
Total C. & G. R. R.	11.31	.....	158,340	3,170	.....	.....	.....	.....	$490	.....	.....	$3,660	$158,340	$162,000
Atlanta & Charlotte A. L. Ry:														
Greer District	2.41	$42,000 00	$101,220	$750	.....	.....	.....	.....	$135	.....	.....	$885	$101,220	$102,105
District No. 9-A	1.24	.....	52,080	.....	.....	.....	.....	.....	.....	.....	.....	.....	52,080	52,080
District No. 9-B	3.18	.....	133,560	550	.....	.....	.....	.....	160	.....	.....	710	133,560	134,270
District No. 9-C	3.77	.....	158,340	.....	.....	.....	.....	.....	35	.....	.....	35	158,340	158,375
District No. 9-J	1.16	.....	48,720	.....	.....	.....	.....	.....	.....	.....	.....	.....	48,720	48,720
Poe District	1.18	.....	49,560	.....	.....	.....	.....	.....	.....	.....	.....	.....	49,560	49,560
District No. 17	.96	.....	40,320	15,080	5,660	.....	.....	.....	12,235	1,160	.....	34,135	40,320	74,455
Woodside-Brandon	2.33	.....	97,860	.....	.....	.....	.....	.....	70	.....	.....	70	97,860	97,930
District No. 10-C	1.62	.....	68,040	.....	.....	.....	.....	.....	320	.....	.....	320	68 040	68,360
Total A. & C. A. L. Ry.	17.85	.....	$749,700	$16,380	$5,660	.....	.....	.....	$12,955	$1,160	.....	$36,155	$749,700	$785,855
Asheville & Spartanburg R. R.:														
Glassy Mountain	.61	$18,448 32	$11,254	.....	.....	.....	.....	.....	.....	.....	.....	.....	$11,254	$11,254
Total A. & S. R. R.	.61	.....	11,254	.....	.....	.....	.....	.....	.....	.....	.....	.....	$11,254	$11,254
Charleston & W. C. Ry.:														
Greenville	1.87	$8,000 00	$14,960	$20,000	$100	.....	.....	.....	.....	.....	.....	$20,100	$14,960	$35,060
Butler	4.15	.....	33,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	33,200	33,200
Austin	7.26	.....	58,080	1,200	1,300	.....	.....	.....	300	.....	.....	2,800	58,080	60,880
Fairview	5.69	.....	45,520	400	.....	.....	.....	.....	.....	.....	.....	400	45,520	45,920
Total C. & W. C. Ry.	18.97	.....	$151,760	$21,600	$1,400	.....	.....	.....	$300	.....	.....	$23,300	$151,760	$175,060
Piedmont & Northern Ry:														
Grove	6.16	$15,000 00	$92,400	$1,650	.....	.....	.....	.....	.....	.....	.....	$1,650	$92,400	$94,050

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
GREENVILLE COUNTY.—Con.														
Gantt	4.20	.....	63,000	100	.....	.....	.....	.....	.....	.....	.....	100	63,000	63,100
Chick Springs	11.28	.....	169,200	7,000	.....	13,500	.....	2,700	5,800	.....	.....	29,000	169,200	198,200
Greenville	6.41	.....	96,150	2,650	.....	.....	.....	200	.....	.....	.....	2,850	96,150	99,000
Total P. &. N. Ry.	28.05	.....	$420,750	$11,400	.....	$13,500	.....	$2,900	$5,800	.....	.....	$33,600	$420,750	$454,350
Greenville & Northern Ry. Co.:														
Greenville	3.60	$2,000 00	$7,200	$750	.....	.....	.....	$70	.....	.....	.....	$820	$7,200	$8,020
Paris Mountain	5.20	.....	10,400	250	.....	.....	.....	25	.....	.....	.....	275	10,400	10,675
Bates	6.10	.....	12,200	250	.....	.....	.....	25	.....	.....	.....	275	12,200	12,475
Cleveland	8.20	.....	16,400	700	.....	.....	.....	.....	.....	.....	.....	700	16,400	17,100
Total G. & N. Ry. Co.	23.10	.....	$46,200	$1,950	.....	.....	.....	$120	.....	.....	.....	$2,070	$46,200	$48,270
Total Railroads in Greenville Co.	99.89	.....	$1,538,004	$54,500	$7,060	$13,500	.....	$3,020	$19,545	$1,160	.....	$98,785	$1,538,004	$1,636,789
GREENWOOD COUNTY.														
Piedmont & Northern Ry.:														
Greenwood	4.69	$12,000 00	$56,280	$100	.....	.....	.....	$200	$25	.....	.....	$325	$56,280	$56,605
Hodges	7.70	.....	92,400	1,900	.....	.....	.....	.....	5,800	.....	.....	7,700	92,400	100,100
Walnut Grove	2.80	.....	33,600	200	.....	.....	.....	.....	.....	.....	.....	200	33,600	33,800
Total P. & N. Ry.	15.19	.....	$182,280	$2,200	.....	.....	.....	$200	$5,825	.....	.....	$8,225	$182,280	$190,505
Columbia & Greenville R. R.:														
Kinards	2.15	$14,000 00	$30,100	$200	.....	.....	.....	.....	$80	.....	.....	$280	$30,100	$30,380
Ninety-Six	8.57	.....	119,980	1,580	.....	.....	.....	.....	775	.....	.....	2,355	119,980	122,335
Greenwood	11.40	.....	159,600	4,950	440	.....	.....	.....	425	.....	.....	5,815	159,600	165,415
Hodges	8.41	.....	117,740	660	825	.....	.....	.....	420	.....	.....	1,905	117,740	119,645
Walnut Grove	2.10	.....	29,400	1,050	.....	.....	.....	.....	.....	.....	.....	1,050	29,400	30,450
Total C. & G. R. R.	32.63	.....	$456,820	$8,440	$1,265	.....	.....	.....	$1,700	.....	.....	$11,405	$456,820	$468,225

Georgia, Carolina & Northern Ry.:														
Greenwood	11.57	$14,000 00	$161,980	$10,200	$800	.....	.....	.....	$2,400	$900	.....	$14,300	$161,980	$176,280
Coronaca	3.88	.....	54,320	25	.....	.....	.....	.....	.....	.....	.....	25	54,320	54,345
Total G., C. & N. Ry.	15.45	.....	$216,300	$10,225	$800	.....	.....	.....	$2,400	$900	.....	$14,325	$216,300	$230,625
Cola. & Green. R. R. (Abbeville Br.)														
Hodges	2.98	$5,913 60	$17,622	.....	.....	.....	.....	.....	.....	.....	.....	.....	$17,622	$17,622
Total C. & G. R. R. (Abbeville Br.)	2.98	.....	$17,622	.....	.....	.....	.....	.....	.....	.....	.....	.....	$17,622	$17,622
Ware Shoals R. R.:														
Walnut Grove	5.00	$1,000 00	$5,000	.....	.....	.....	.....	.....	.....	.....	$100	$100	$5,000	$5,100
Total Ware Shoals R. R.	5.00	.....	5,000	.....	.....	.....	.....	.....	.....	.....	$100	$100	$5,000	$5,100
Charleston & W. C. Ry.:														
Greenwood	11.38	$8,500 00	$96,730	$1,000	$800	.....	.....	.....	$700	.....	.....	$2,500	$96,730	$99,230
Coronaca	4.45	.....	37,825	400	.....	.....	.....	.....	.....	.....	.....	400	37,825	38,225
Verdery	5.11	.....	43,435	400	.....	.....	.....	.....	.....	.....	.....	400	43,435	43,835
Bradley	4.82	.....	40,970	400	.....	.....	.....	.....	300	.....	.....	700	40,970	41,670
Troy	3.67	.....	31,195	500	.....	.....	.....	.....	.....	.....	.....	500	31,195	31,695
Total C. & W. C. Ry.	29.43	.....	250,155	$2,700	$800	.....	.....	.....	$1,000	.....	.....	$4,500	$250,155	$254,655
Total Railroads in Greenwood Co.	100.68	.....	$1,128,177	$23,565	$2,865	.....	.....	$200	$10,625	$900	$100	$38,555	$1,128,177	$1,166,732
HAMPTON COUNTY.														
Charleston & W. C. Ry.:														
Peeples	18.64	$8,000 00	$149,120	$2,200	$400	.....	.....	.....	$600	.....	.....	$3,200	$149,120	$152,320
Pocataligo	9.85	.....	78,800	$850	.....	.....	.....	.....	500	.....	.....	1 350	78,800	80,150
Total C. & W. C. Ry.	28.49	.....	$227,920	$3,050	$400	.....	.....	.....	$1,100	.....	.....	$4,550	$227,920	$232,470
Florida, Cen. & Penin. R. R.:														
Roberts	.21	$12,000 00	$2,520	.....	.....	.....	.....	.....	.....	.....	.....	.....	$2 520	$2,520
Lawton	10.50	.....	126,000	1,200	450	.....	.....	$50	$600	.....	.....	2 300	126,000	128,300
Goethe	11.79	.....	141,480	600	.....	.....	.....	50	350	.....	.....	1,000	141,480	142,480
Total F., C. & P. R. R.	22.50	.....	$270,000	$1,800	$450	.....	.....	$100	$950	.....	.....	$3,300	$270,000	$273,300
Charleston & Savannah R. R.:														
Pocataligo	2.10	$22,633 56	$47,530	$320	.....	.....	.....	.....	$700	.....	.....	$1,020	$47,530	$48,550
Total Charleston & Sav. R. R.	2.10	.....	$47,530	$320	.....	.....	.....	.....	$700	.....	.....	$1,020	$47,530	$48,550
Carolina Midland R. R.:														
Rice School District	5.77	$15,033 60	$86,744	$275	.....	.....	.....	.....	.....	.....	.....	$275	$86,744	$87,019

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
HAMPTON COUNTY.—Con.														
Estill School District	3.44	.....	51,716	275	440	.....	.....	.....	250	.....	.....	965	51,716	52,681
Furman School District	6.02	.....	90,502	220	.....	.....	.....	.....	265	.....	.....	485	90,502	90,987
Total Carolina Midland R. R.:	15.23	.....	$228,962	$770	$440	.....	.....	.....	$515	.....	.....	$1,725	$228,962	$230,687
Hampton & Branchville R. R.:														
Peeples	8.40	$1,200 00	$10,080	$200	.....	.....	.....	.....	.....	.....	.....	$200	$10,080	$10,280
Total Hampton & Branch. R. R.	8.40	.....	$10,080	$200	.....	.....	.....	.....	.....	.....	.....	$200	$10,080	$10,280
Total Railroads in Hampton Co.	76.72	.....	$784,492	$6,140	$1,290	.....	.....	$100	$3,265	.....	.....	$10,795	$784,492	$795,237
HORRY COUNTY.														
Wilmington, Cola. & Aug. R. R.:														
Floyds	5.44	$20,214 00	$109,964	.....	$440	.....	.....	.....	.....	.....	.....	$440	$109,964	$110,404
Total W., C. & A. R. R.	5.44	.....	$109,964	.....	$440	.....	.....	.....	.....	.....	.....	$440	$109,964	$110,404
W., C. & A. R. R. (Conway Br.):														
Conway	10.15	$8,013 50	$81,337	$2,150	$500	.....	.....	.....	$160	.....	.....	$2,810	$81,337	$84,147
Bayboro	7.58	.....	60,742	700	500	.....	.....	.....	130	.....	.....	1,330	60,742	62,072
Simpsons Creek	4.49	.....	35,981	900	700	.....	.....	.....	40	.....	.....	1,640	35,981	37,621
Green Sea	3.00	.....	24,040	.....	.....	.....	.....	.....	50	.....	.....	50	24,040	24,090
Total W., C. & A. (Conway Br.)	25.22	.....	$202,100	$3,750	$1,700	.....	.....	.....	$380	.....	.....	$5,830	$202,100	$207,930
Conway, Coast & Western R. R.:														
Dog Neck	.79	$1,500 00	$1,185	.....	.....	.....	.....	.....	$300	.....	.....	$300	$1,185	$1,485
Conway	20.54	.....	30,810	50	100	.....	.....	.....	50	.....	.....	200	30,810	31,010
Dog Bluff	5.11	.....	7,665	250	.....	.....	.....	.....	.....	.....	.....	250	7,665	7,915

Galivants Ferry	3.65	.....	5,475	250	.....	.....	.....	.....	.....	.....	.....	250	5,475	5,725
Total C., C. & W. R. R.	30.09	.....	$45,135	$550	$100	.....	.....	.....	$350	.....	.....	$1,000	$45,135	$46,135
Total Railroads in Horry Co.	60.75	.....	$357,199	$4,300	$2,240	.....	.....	.....	$730	.....	.....	$7,270	$357,199	$364,469
JASPER COUNTY.														
Charleston & Savannah R. R.:														
Roberts	8.63	$22,633 56	$195,328	$418	$500	.....	.....	.....	$380	.....	.....	$1,298	$195,328	$196,626
Coosawhatchie	18.33	.....	$414,873	275	550	.....	.....	.....	1,625	.....	.....	2,450	414,873	417,323
Pocotaligo	4.11	.....	93,024	1,800	.....	.....	.....	.....	750	.....	.....	2,550	93,024	95,574
Total Charleston & Sav. R. R.	31.07	.....	$703,225	$2,493	$1,050	.....	.....	.....	$2,755	.....	.....	$6,298	$703,225	$709,523
Florida, Cen. & Penin. R. R.														
Roberts	4.11	$12,000 00	$49,320	.....	.....	.....	.....	$50	.....	.....	.....	$50	$49,320	$49,370
Total F., C. & P. R. R.	4.11	.....	$49,320	.....	.....	.....	.....	$50	.....	.....	.....	$50	$49,320	$49,370
Carolina Midland R. R.:														
Grays School District No. 3	3.68	$15,033 60	$55,324	$220	.....	.....	.....	.....	$25	.....	.....	$245	$55,324	$55,569
Great Swamp School Dist. No. 9	7.00	.....	105,235	$220	$330	.....	.....	.....	25	.....	.....	575	105,235	105,810
Tillman School Dist. No. 5	10.22	.....	153,643	220	.....	.....	.....	.....	280	.....	.....	500	153,643	154,143
Hardeeville School Dist. No. 10	3.63	.....	54,572	.....	.....	.....	.....	.....	120	.....	.....	120	54,572	54,692
Total Carolina Midland R. R.	24.53	.....	$368,774	$660	$330	.....	.....	.....	$450	.....	.....	$1,440	$368,774	$370,214
Jefferson Construction Company:														
Coosawhatchie	17.00	$7,000 00	$119,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$119,000	$119,000
Roberts	7.13	.....	49,910	.....	.....	.....	.....	.....	.....	.....	.....	.....	49,910	49,910
Total Jefferson Construction Co.	24.13	.....	$168,910	.....	.....	.....	.....	.....	.....	.....	.....	.....	$168,910	$168,910
Total-Railroads in Jasper Co.	83.84	.....	$1,290,229	$3,153	$1,380	.....	.....	$50	$3,205	.....	.....	$7,788	$1,290,229	$1,298,017
KERSHAW COUNTY.														
S. C. & Ga. R. R. (Camden Br.):														
DeKalb	9.85	$10,512 00	$103,543	$2,830	$220	.....	.....	.....	$1,200	.....	.....	$4,250	$103,543	$107,793
Total S. C. & Ga. (Camden Br.)	9.85	.....	$103,543	$2,830	$220	.....	.....	.....	$1,200	.....	.....	$4,250	$103,543	$107,793
S. C. & Ga. Extension R. R.:														
DeKalb	6.00	$7,512 00	$45,072	.....	.....	.....	.....	.....	$190	.....	.....	$190	$45,072	$45,262
Flat Rock	11.70	.....	87,890	165	110	.....	.....	.....	215	.....	.....	490	87,890	88,380
Buffalo	4.64	.....	34,856	4,880	.....	.....	.....	.....	.....	.....	.....	4,880	34,856	39,736
Total S. C. & Ga. Extension R. R.	22.34	.....	$167,818	$5,045	$110	.....	.....	.....	$405	.....	.....	$5,560	$167,818	$173,378

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
KERSHAW COUNTY.—Con.														
South Bound Extension R. R.:														
DeKalb	1.82	$12,000 00	$21,840	.....	.....	.....	.....	.....	.....	.....	.....	.....	$21,840	$21,840
Wateree	12.59	.....	151,080	2,430	.....	.....	.....	.....	$2,250	.....	.....	4,680	151,080	155,760
Total South Bound Extension	14.41	.....	$172,920	$2,430	.....	.....	.....	.....	$2,250	.....	.....	$4,680	$172,920	$177,600
Chesterfield & Kershaw R. R.:														
Buffalo	8.11	$12,000 00	$97,320	$900	.....	.....	.....	.....	$950	.....	.....	$1,850	$97,320	$99,170
DeKalb	13.71	.....	164,520	6,990	1,600	.....	.....	.....	3,480	825	.....	12,895	164,520	177,415
Total Chesterfield & Kershaw R. R.	21.82	.....	261,840	$7,890	$1,600	.....	.....	.....	$4,430	$825	.....	$14,745	$261,840	$276,585
Northwestern Railroad of S. C.:														
DeKalb	5.69	$3,000 00	$17,070	$400	.....	.....	.....	.....	$250	.....	.....	$650	$17,070	$17,720
Total Northwestern R. R. of S. C.	5.69	.....	$17,070	$400	.....	.....	.....	.....	$250	.....	.....	$650	$17,070	$17,720
Total Railroads in Kershaw Co.	74.11	.....	$723,191	$18,595	$1,930	.....	.....	.....	$8,535	$825	.....	$29,885	$723,191	$753,076
LANCASTER COUNTY.														
Lancaster & Chester R. R.:														
Cane Creek, No. 14	1.25	$2,500 00	$3,125	.....	.....	.....	.....	.....	.....	.....	.....	.....	$3,125	$3,125
Cane Creek, No. 13	4.40	.....	11,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,000	11,000
Gills Creek	.75	.....	1,875	1,200	.....	25	.....	50	.....	.....	.....	1,275	1,875	3,150
Total Lancaster & Chester R. R.	6.40	$2,500 00	$16,000	$1,200	.....	$25	.....	$50	.....	.....	.....	$1,275	$16,000	$17,275
South Carolina & Ga. Exten. R. R.:														
Pleasant Hill	11.17	$7,512 00	$83,909	$100	$110	.....	.....	.....	$80	.....	.....	$290	$83,909	$84,199
Flat Rock	.69	.....	5,183	500	.....	.....	.....	.....	80	.....	.....	580	5,183	5,763
Gills Creek	6.00	.....	45,072	1,750	.....	.....	.....	.....	50	.....	.....	1,800	45,072	46,872

Crane Creek	6.60	.....	49,579	.....	.....	.....	.....	.....	30	.....	.....	30	49,579	49,609
Waxhaw	5.30	.....	39,814	150	110	.....	.....	.....	155	.....	.....	415	39,814	40,229
Total S. C. & Ga. Ex. R. R.	29.76	.....	$223,557	$2,500	$220	.....	.....	.....	$395	.....	.....	$3,115	$223,557	$226,672
Georgia, Carolina & Northern Ry.:														
Waxhaw	7.49	$14,000 00	$104,860	$1,000	$245	.....	.....	.....	$300	.....	.....	$1,545	$104,860	$106,405
Total G., C. & N. Ry.	7.49	.....	104,860	$1,000	$245	.....	.....	.....	$300	.....	.....	$1,545	$104,860	$106,405
Total Railroads in Lancaster Co.	43.65	.....	$344,417	$4,700	$465	$25	.....	$50	$695	.....	.....	$5,935	$344,417	$350,352
LAURENS COUNTY.														
Georgia, Carolina & Northern Ry.:														
Jacks	10.40	$14,000 00	$145,600	$550	.....	.....	.....	.....	$300	.....	.....	$850	$145,600	$146,450
Hunter	12.00	.....	168,000	2,040	450	.....	.....	.....	800	2,500	.....	5,790	168,000	173,790
Cross Hill	8.50	.....	119,000	500	.....	.....	.....	.....	300	200	.....	1,000	119,000	120,000
Total G., C. & N. Ry.	30.90	.....	432,600	3,090	450	.....	.....	.....	$1,400	$2,700	.....	$7,640	$432,600	$440,240
Cola., Newberry & Laurens R. R.:														
Laurens, No. 4	2.50	$6,000 00	$15,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$15,000	$15,000
Laurens, No. 6	3.80	.....	22,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,800	22,800
Laurens, No. 11	1.60	.....	9,600	6,500	.....	.....	.....	.....	500	.....	.....	7,000	9,600	16,600
Hunter, No. 5	3.60	.....	21,600	5,500	.....	.....	.....	.....	1,000	.....	.....	6,500	21,600	28,100
Hunter, No. 6	3.40	.....	20,400	100	.....	.....	.....	.....	.....	.....	.....	100	20,400	20,500
Jacks, No. 15	3.60	.....	21,600	.....	350	.....	.....	.....	.....	.....	.....	350	21,600	21,950
Total C., N. & L. R. R.	18.50	.....	$111,000	$12,100	$350	.....	.....	.....	$1,500	.....	.....	$13,950	$111,000	$124,950
Charleston & W. C. Ry.:														
Cross Hill	3.54	$8,500 00	$30,090	.....	.....	.....	.....	.....	.....	.....	.....	.....	$30,090	$30,090
Waterloo	6.72	8,500 00	57,120	$800	.....	.....	.....	.....	300	.....	.....	1,100	57,120	58,220
Dials	11.71	8,000 00	93,680	800	.....	.....	.....	.....	600	.....	.....	1,400	93,680	95,080
Scuffleton	3.12	8,500 00	26,520	400	.....	.....	.....	.....	.....	.....	.....	400	26,520	26,920
Youngs	1.55	8,500 00	13,175	400	.....	.....	.....	.....	300	.....	.....	700	13,175	13,875
Laurens	5.67	8,000 00	45,360	.....	.....	.....	.....	.....	.....	.....	.....	.....	45,360	45,360
Laurens	14.31	8,500 00	121,635	6,560	600	.....	.....	.....	.....	.....	.....	7,160	121,635	128,795
Total C. & W. C. Ry.	46.62	.....	$387,580	$8,960	$600	.....	.....	.....	$1,200	.....	.....	$10,760	$387,580	$398,340
Total Railroads in Laurens Co.	96.02	.....	$931,180	$24,150	$1,400	.....	.....	.....	$4,100	$2,700	.....	$32,350	$931,180	$963,530
LEE COUNTY.														
Northwestern Railroad of S. C.:														
Mechanicsville	4.76	$1,000 00	$4,760	$250	.....	.....	.....	.....	.....	.....	.....	$250	$4,760	$5,010
Total Northwestern R. R. of S. C.	4.76	.....	$4,760	$250	.....	.....	.....	.....	.....	.....	.....	$250	$4,760	$5,010

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
LEE COUNTY.—Con.														
Wilmington, Cola. & Aug. R. R.:														
Lynchburg	3.34	$20,214 00	$67,515	$1,300	.....	.....	.....	.....	$655	.....	.....	$1,955	$67,515	$69,470
St. Charles	6.47	.....	130,785	.....	.....	.....	.....	.....	.....	.....	.....	.....	130,785	130,785
Total W., C. & A. R. R.	9.81	.....	$198,300	$1,300	.....	.....	.....	.....	$655	.....	.....	$1,955	$198,300	$200,255
Man. & Aug. R. R. (Lucknow Br.):														
Turkey Creek	2.01	$3,725 22	$7,488	$450	.....	.....	.....	.....	.....	.....	.....	$450	$7,488	$7,938
Bishopville	7.83	.....	29,168	3,500	200	.....	.....	.....	330	.....	75	4,105	29,168	33,273
Mt. Clio	6.89	.....	25,667	800	.....	.....	.....	.....	.....	.....	.....	800	25,667	26,467
Total M. & A. (Lucknow Br.)	16.73	.....	$62,323	$4,750	$200	.....	.....	.....	$330	.....	$75	$5,355	$62,323	$67,678
M. & A. R. R. (Darlington Br.):														
Lynchburg	.46	$9,667 20	$4,447	.....	.....	.....	.....	.....	.....	.....	.....	.....	$4,447	$4,447
Mt. Clio	4.97	.....	48,046	1,700	330	.....	.....	33	$198	.....	10	2,271	48,046	50,317
St. Charles	4.76	.....	46,016	1,250	.....	.....	.....	33	.....	.....	.....	1,283	46,016	47,299
Total M. & A. (Darlington Br.)	10.19	.....	$98,509	$2,950	$330	.....	.....	$66	$198	.....	$10	$3,554	$98,509	$102,063
Carolina, Atlantic & Western Ry.:														
Stokes Bridge	1.30	$4,500 00	$5,850	$1,500	.....	.....	.....	.....	.....	.....	.....	$1,500	$5,850	$7,350
Cypress	3.43	.....	15,435	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,435	15,435
Bishopville	8.83	.....	39,735	$2,875	.....	.....	.....	.....	215	.....	.....	3,090	39,735	42,825
Mechanicsville	4.55	.....	$20,475	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,475	20,475
Total C., A. & W. Ry.	18.11	.....	$81,495	$4,375	.....	.....	.....	.....	$215	.....	.....	$4,590	$81,495	$86,085
Total Railroads in Lee Co.	59.60	.....	$445,387	$13,625	$530	.....	.....	$66	$1,398	.....	$85	$15,704	$445,387	$461,091

LEXINGTON COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Congaree	5.20	$20,284 80	$105,481	$440	.....	.....	.....	.....	$320	.....	.....	$760	$105,481	$106,241
Lexington	9.10	.....	184,592	660	250	.....	.....	.....	480	.....	.....	1,390	184,592	185,982
Boiling Springs	4.50	.....	91,282	200	.....	.....	.....	.....	30	.....	.....	230	91,282	91,512
Gilbert Hollow	10.19	.....	212,788	915	440	.....	.....	.....	400	.....	.....	$1,755	212,788	214,543
Chinquapin	1.91	.....	38,743	2,205	.....	.....	.....	.....	870	.....	.....	3,075	38,743	41,818
Total C., C. & A. R. R.	31.20	.....	$632,886	$4,420	$690	.....	.....	.....	$2,100	.....	.....	$7,210	$632,886	$640,096
Cola., Newberry & Laurens R. R.:														
Fork, No. 44	6.50	$6,000 00	$39,000	$250	.....	.....	.....	.....	$200	.....	.....	$450	$39,000	$39,450
Fork, No. 45	2.00	.....	12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000	12,000
Saluda, No. 51	1.125	.....	6,750	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,750	6,750
Saluda	1.75	.....	10,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,500	10,500
Broad River, No. 66	3.50	.....	21,000	250	250	.....	.....	.....	.....	.....	.....	500	21,000	21,500
Total C., N. & L. R. R.	14.875	.....	$89,250	$500	$250	.....	.....	.....	$200	.....	.....	$950	$89,250	$90,200
Florida, Cen. & Penin. R. R.:														
Bull Swamp	5.97	$12,000 00	$71,640	$350	$390	.....	.....	$50	$550	.....	.....	$1,340	$71,640	$72,980
Platt Springs	9.32	.....	111,840	400	.....	.....	.....	50	750	.....	.....	1,200	111,840	113,040
Congaree	7.07	.....	84,840	.....	.....	.....	.....	.....	.....	.....	.....	.....	84,840	84,840
Total F., C. & P. R. R.	22.36	.....	$268,320	$750	$390	.....	.....	$100	$1,300	.....	.....	$2,540	$268,320	$270,860
Columbia & Greenville R. R.:														
Broad River	3.75	$14,000 00	$52,500	$220	.....	.....	.....	.....	$800	.....	.....	$1,020	$52,500	$53,520
Total Columbia & Greenville R. R.	3.75	.....	$52,500	$220	.....	.....	.....	.....	$800	.....	.....	$1,020	$52,500	$53,520
Seivern & Knoxville R. R.:														
Chinquapin	11.53	$1,800 00	$20,754	$200	$200	.....	.....	.....	.....	.....	.....	$400	$20,754	$21,154
Black Creek	3.59	.....	6,462	.....	.....	.....	.....	.....	30	.....	.....	30	6,462	6,492
Total Seivern & Knoxville R. R.	15.12	.....	$27,216	$200	$200	.....	.....	.....	$30	.....	.....	$430	$27,216	$27,646
South Bound Extension R. R.:														
Congaree	.98	$12,000 00	$11,760	$150	$2,000	$6,950	$1,400	$1,400	$4,165	.....	$2,070	$18,135	$11,760	$29,895
Total South Bound Ex. R. R.	.98	.....	$11,760	$150	$2,000	$6,950	$1,400	$1,400	$4,165	.....	$2,070	$18,135	$11,760	$29,895
Carolina Midland R. R.:														
Congaree	6.84	$15,033 60	$102,830	.....	$440	.....	.....	.....	$540	.....	.....	$980	$102,830	$103,810
Platt Springs	4.79	.....	72,011	.....	.....	.....	.....	.....	.....	.....	.....	.....	72,011	72,011
Boiling Springs	6.73	.....	101,177	350	.....	.....	.....	.....	160	100	.....	610	101,177	101,787
Black Creek	7.17	.....	107,791	220	440	.....	.....	.....	160	.....	.....	820	107,791	108,611
Total Carolina Midland R. R.	25.53	.....	$383,809	$570	$880	.....	.....	.....	$860	$100	.....	$2,410	$383,809	$386,219
Total Railroads in Lexington Co.	113.815	.....	$1,465,741	$6,810	$4,410	$6,950	$1,400	$1,500	$9,455	$100	$2,070	$32,695	$1,465,741	$1,498,436

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
MARION COUNTY.														
Wilmington, Cola. & Aug. R. R.:														
Hillsboro	3.47	$20,214 00	$70,143	$1,000	.....	.....	.....	.....	$430	.....	.....	$1,430	$70,143	$71,573
Reeves	7.34	.....	148,371	2,100	.....	.....	.....	.....	280	.....	.....	2,380	148,371	150,751
Marion	5.75	.....	116,230	5,700	825	.....	.....	.....	230	.....	.....	$6,755	$116,230	122,985
Wahee	7.75	.....	156,658	.....	550	.....	.....	.....	705	.....	.....	1,255	156,658	157,913
Total W., C. & A. R. R.	24.31	.....	$491,402	$8,800	$1,375	.....	.....	.....	$1,645	.....	.....	$11,820	$491,402	$503,222
Florence Railroad:														
Kirby	3.52	$25,859 64	$91,026	$400	.....	.....	.....	.....	$583	.....	.....	$983	$91,026	$92,009
Wahee	4.16	.....	107,576	1,000	.....	.....	.....	.....	.....	.....	.....	1,000	107,576	108,576
Total Florence R. R.	7.68	.....	$198,602	$1,400	.....	.....	.....	.....	$583	.....	.....	$1,983	$198,602	$200,585
Georgetown & Western Ry.:														
Reeves	8.69	$7,000 00	$60,830	$600	.....	.....	.....	.....	$100	.....	.....	$700	$60,830	$61,530
Legetts	12.62	.....	88,340	1,105	150	.....	.....	.....	$100	.....	.....	1,355	88,340	89,695
Brittons Neck	7.39	.....	51,730	1,000	.....	.....	.....	.....	100	.....	.....	1,100	51,730	52,830
Total Georgetown & Western Ry	28.70	.....	$200,900	$2,705	$150	.....	.....	.....	$300	.....	.....	$3,155	$200,900	$204,055
Raleigh & Charleston R. R.:														
Reeves	2.00	$1,800 00	$3,600	$250	.....	.....	.....	.....	$450	$50	.....	$750	$3,600	$4,350
Marion	7.00	.....	12,600	1,000	.....	200	.....	500	$1,750	425	.....	3,875	12,600	16,475
Total Raleigh & Charleston R. R.	9.00	.....	$16,200	$1,250	.....	$200	.....	500	$2,200	$475	.....	$4,625	$16,200	$20,825
Marion & Southern R. R.:														
Marion	1.99	$3,183 00	$6,334	.....	.....	.....	.....	.....	.....	.....	.....	.....	$6,334	$6,334
Wahee	.53	3,183 00	1,687	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,687	1,687

Wahee	7.20	1,000 00	7,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,200	7,200
Total Marion & Southern R. R.	9.72	.....	$15,221	.....	.....	.....	.....	.....	.....	.....	.....	.....	$15,221	$15,221
Bennettsville & Cheraw R. R.:														
Sellers	1.00	$2,000 00	$2,000	$500	.....	.....	.....	.....	.....	.....	.....	$500	$2,000	$2,500
Total Benn. & Cheraw R. R.	1.00	.....	$2,000	$500	.....	.....	.....	.....	.....	.....	.....	$500	$2,000	$2,500
Total Railroads in Marion Co.	80.41	.....	$924,325	$14,655	$1,525	$200	.....	$500	$4,728	$475	.....	$22,083	$924,325	$946,408
MARLBORO COUNTY.														
Marion & Southern R. R.:														
Marlboro County	1.52	$1,000 00	$1,520	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,520	$1,520
Total Marion & Southern R. R.	1.52	.....	$1,520	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,520	$1,520
Florence Railroad (Latta Br.)														
Brownsville	.52	$8,064 50	$4,193	.....	.....	.....	.....	.....	.....	.....	.....	.....	$4,193	$4,193
Hebron	5.81	.....	46,855	600	.....	.....	.....	.....	500	.....	.....	1,100	46,855	47,955
Red Bluff	2.85	.....	22,984	6,500	.....	.....	.....	.....	.....	.....	.....	6,500	22,984	29,484
Total Florence R. R. (Latta Br.)	9.18	.....	$74,032	$7,100	.....	.....	.....	.....	$500	.....	.....	$7,600	$74,032	$81,632
South Carolina Pacific Ry.:														
Red Bluff	4.55	$12,821 60	$58,338	$2,500	.....	.....	.....	.....	$683	.....	$1,100	$4,283	$58,338	$62,621
Adamsville	4.14	.....	53,081	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,081	53,081
Bennettsville	1.89	.....	24,233	3,000	.....	.....	.....	.....	.....	.....	.....	3,000	24,233	27,233
Total S. C. Pacific R. R.	10.58	.....	$135,652	$5,500	.....	.....	.....	.....	$683	.....	$1,100	$7,283	$135,652	$142,935
Cheraw & Darl. R. R. (Gibson Br.):														
Red Hill	8.14	$12,872 60	$104,783	$2,530	$550	.....	.....	.....	$1,345	.....	.....	$4,425	$104,783	$109,208
Hebron	.59	.....	7,595	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,595	7,595
Bennettsville	2.21	.....	28,448	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,448	28,448
Adamsville	8.10	.....	104,268	880	.....	.....	.....	33	130	.....	.....	1,043	104,268	105,311
Total C. & D. R. R. (Gibson Br.)	19.04	.....	$245,094	$3,410	$550	.....	.....	$33	$1,475	.....	.....	$5,468	$245,094	$250,562
Palmetto Railroad:														
Smithville	10.05	$12,000 00	$120,600	$1,000	.....	.....	.....	.....	$75	.....	.....	$1,075	$120,600	$121,675
Total Palmetto R. R.	10.05	.....	$120,600	$1,000	.....	.....	.....	.....	$75	.....	.....	$1,075	$120,600	$121,675
Bennettsville & Cheraw R. R.:														
Smithville	7.00	$2,000 00	$14,000	$500	.....	.....	.....	.....	.....	.....	.....	$500	$14,000	$14,500
Bennettsville	8.00	.....	16,000	3,000	125	.....	.....	.....	500	625	.....	4,250	16,000	20,250
Red Hill	11.50	.....	23,000	1,000	.....	.....	.....	.....	.....	.....	.....	1,000	23,000	24,000

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
MARLBORO COUNTY.—Con.														
Brownsville	8.00	.....	16,000	500	125	.....	.....	.....	.....	.....	.....	625	16,000	16,625
Total Benn. & Cheraw R. R.:	34.50	.....	$69,000	$5,000	$250	.....	.....	.....	$500	$625	.....	$6,375	$69,000	$75,375
Georgetown & Western R. R.:														
Adamsville	5.54	$7,000 00	$38,780	.....	.....	.....	.....	.....	.....	.....	.....	.....	$38,780	$38,780
Red Bluff	10.63	.....	74,410	.....	.....	.....	.....	175	25	200	.....	2,085	74,410	76,495
Total Georgetown & Western R. R.	16.17	.....	113,190	1,600	85	.....	.....	$175	$25	$200	.....	$2,085	$113,190	$115,275
Total Railroads in Marlboro Co.	101.04	.....	$759,088	$23,610	$885	.....	.....	$208	$3,258	$825	$1,100	$29,886	$759,088	$788,974
McCORMICK COUNTY.														
Charleston & Western Carolina Ry.:														
Bordeaux	3.62	$8,500 00	$30,770	.....	.....	.....	.....	.....	.....	.....	.....	.....	$30,770	$30,770
Bordeaux	9.48	$8,000 00	$75,840	$2,400	$2,500	.....	.....	500	600	.....	.....	6,000	75,840	81,840
Mt. Carmel	10.72	8,000 00	85,760	800	.....	.....	.....	.....	300	.....	.....	1,100	85,760	86,860
Plum Branch	9.19	8,500 00	78,115	400	$3,500	.....	.....	.....	.....	.....	.....	3,900	78,115	82,015
Indian Hill	2.05	8,500 00	17,425	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,425	17,425
Washington	13.31	8,500 00	113,135	800	.....	.....	.....	.....	800	.....	.....	1,600	113,135	114,735
Total C. & W. C. Ry.	48.37	.....	$401,045	$4,400	$6,000	.....	.....	$500	$1,700	.....	.....	$12,600	$401,045	$413,645
Total Railroads in McCormick Co.	48.37	.....	$401,045	$4,400	$6,000	.....	.....	$500	$1,700	.....	.....	$12,600	$401,045	$413,645
NEWBERRY COUNTY.														
Columbia & Greenville R. R.:														
Pomaria, No. 26	2.53	$14,000 00	$35,420	$220	$220	.....	.....	.....	.....	.....	.....	$440	$35,420	$35,860
Central, No. 51	2.46	.....	34,440	.....	.....	.....	.....	.....	.....	1,000	.....	1,000	34,440	35,440
St. Paul, No. 34	1.12	.....	15,680	.....	.....	.....	.....	.....	215	.....	.....	215	15,680	15,895

Excelsior, No. 35	3.24	.....	45,360	.....	.....	.....	.....	.....	.....	.....	.....	.....	45,360	45,360
Prosperity, No. 14	3.25	.....	45,500	$1,320	.....	.....	.....	.....	165	.....	.....	1,485	45,500	46,985
Johnstone, No. 12	3.79	.....	53,060	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,060	53,060
Newberry, No. 1	2.12	.....	29,680	$3,630	440	.....	.....	.....	.....	.....	.....	4,070	29,680	33,750
Helena, No. 28	2.18	.....	30,520	.....	.....	.....	.....	.....	320	.....	.....	320	30,520	30,840
Reagin, No. 8	.09	.....	1,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,260	1,260
Smyrna, No. 44	3.10	.....	43,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	43,400	43,400
Dead Fall, No. 9	.22	.....	3,080	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,080	3,080
Silver Street, No. 58	3.70	.....	51,800	260	.....	.....	.....	.....	240	.....	.....	500	51,800	52,300
Old Town, No. 40	5.25	14,000 00	73,500	200	.....	.....	.....	.....	.....	.....	.....	200	73,500	73,700
Chappells, No. 39	5.73	.....	80,220	550	550	.....	.....	.....	375	.....	.....	1,475	80,220	81,695
Total C. & G. R. R.	38.78	.....	$542,920	$6,180	$1,210	.....	.....	.....	$1,315	$1,000	.....	$9,705	$542,920	$552,625
Cola., Newberry & Laurens R. R.:														
Little Mountain, No. 30	2.25	$6,000 00	$13,500	$2,500	$150	.....	.....	.....	.....	.....	.....	$2,650	$13,500	$16,150
Swinton, No. 19	2.00	.....	12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000	12,000
Excelsior	3.25	.....	19,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,500	19,500
Prosperity, No. 14	3.50	.....	21,000	750	.....	.....	.....	.....	.....	.....	.....	750	21,000	21,750
Newberry, No. 1	3.00	.....	18,000	3,000	200	.....	.....	.....	.....	300	.....	3,500	18,000	21,500
Garmany, No. 27	1.00	.....	6,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,000	6,000
Johnstone, No. 12	3.50	.....	21,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,000	21,000
Jalapa, No. 48	6.50	.....	39,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,000	39,000
Kinards, No. 49	4.00	.....	24,000	250	.....	.....	.....	.....	.....	.....	.....	250	24,000	24,250
Total C., N. & L. R. R.	29.00	.....	$174,000	$6,500	$350	.....	.....	.....	.....	$300	.....	$7,150	$174,000	$181,150
Georgia, Carolina & Northern Ry.:														
Cromer	5.33	$14,000 00	$74,620	$625	$450	.....	.....	.....	$310	.....	$100	$1,435	$74,620	$76,105
Total G., C. & N. Ry.	5.33	.....	$74,620	$625	$450	.....	.....	.....	$310	.....	$100	$1,435	$74,620	$76,105
Total Railroads in Newberry Co.	73.11	.....	$791,540	$13,305	$2,010	.....	.....	.....	$1,625	$1,300	$100	$18,340	$791,540	$809,880
OCONEE COUNTY.														
Atlanta & Charlotte A. L. Ry.:														
District No. 63	5.20	$42,000 00	$218,400	$1,100	$1,000	.....	.....	.....	$895	.....	.....	$2,995	$218,400	$221,395
District No. 13	4.93	.....	207,060	250	.....	.....	.....	.....	175	.....	.....	425	207,060	207,485
District No. 19	2.56	.....	107,520	165	1,000	.....	.....	.....	125	.....	.....	1,290	107,520	108,810
District No. 18	1.95	.....	81,900	.....	.....	.....	.....	.....	.....	.....	.....	.....	81,900	81,900
District No. 17	4.75	.....	199,500	800	550	.....	.....	.....	195	.....	.....	1,545	199,500	201,045
District No. 15	2.47	.....	103,740	.....	.....	.....	.....	.....	100	.....	.....	100	103,740	103,840
District No. 75	.85	.....	35,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	35,700	35,700
District No. 12	2.99	.....	125,580	550	.....	.....	.....	.....	260	.....	.....	810	125,580	126,390
Total A. & C. A. L. Ry.	25.70	.....	$1,079,400	$2,865	$2,550	.....	.....	.....	$1,750	.....	.....	$7,165	$1,079,400	$1,086,565
Blue Ridge Railway:														
Seneca	13.45	$5,000 00	$67,250	$55	.....	.....	.....	.....	$145	.....	.....	$200	$67,250	$67,450

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
OCONEE COUNTY.—Con.														
Wagener	6.00	.....	30,000	940	275	.....	.....	.....	125	.....	.....	1,340	30,000	31,340
Total Blue Ridge Ry.	19.45	.....	$97,250	$995	$275	.....	.....	.....	$270	.....	.....	$1,540	$97,250	$98,790
Total Railroads in Oconee Co.	45.15	.....	$1,176,650	$3,860	$2,825	.....	.....	.....	$2,020	.....	.....	$8,705	$1,176,650	$1,185,355
ORANGEBURG COUNTY.														
Branchville & Bowman R. R.:														
Branchville	6.52	$1,200 00	$7,824	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7,824	$7,824
Bowman	4.60	.....	5,520	410	20	.....	.....	20	50	.....	.....	500	5,520	6,020
Total Branchville & Bowman R. R.	11.12	.....	$13,344	$410	$20	.....	.....	$20	$50	.....	.....	$500	$13,344	$13,844
Carolina Midland R. R.:														
Rocky Grove	1.32	$15,033 60	$19,844	.....	.....	.....	.....	.....	.....	.....	.....	.....	$19,844	$19,844
Goodland	4.64	.....	69,756	330	440	.....	.....	.....	200	.....	.....	970	69,756	70,726
Total Carolina Midland R. R.	5.96	.....	$89,600	$330	$440	.....	.....	.....	$200	.....	.....	$970	$89,600	$90,570
Florida, Central & Penin. R. R.:														
Willow	8.28	$12,000 00	$99,360	$1,500	.....	.....	.....	$50	.....	.....	.....	$1,550	$99,360	$100,910
Goodland	.90	.....	10,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,800	10,800
Hebron	5.00	.....	60,000	550	.....	.....	.....	50	200	.....	.....	800	60,000	60,800
Elizabeth	6.38	.....	76,560	2,060	.....	.....	.....	.....	30	.....	.....	2,090	75,560	78,650
Total F., C. & P. R. R.	20.56	.....	$246,720	4,110	.....	.....	.....	$100	$230	.....	.....	$4,440	$246,720	$251,160
Manchester & Augusta R. R.:														
Orange	7.78	$16,181 40	$125,891	.....	.....	.....	.....	.....	$693	.....	.....	$693	$125,891	$126,584
Orangeburg City	1.87	.....	30,259	5,000	.....	.....	.....	.....	693	.....	.....	5,693	30,259	35,952
Zion	5.01	.....	81,069	935	1,800	.....	.....	.....	330	.....	100	3,165	81,069	84,234
Union	8.68	.....	140,455	935	.....	.....	.....	.....	693	.....	.....	1,628	140,455	142,083

Total M. & A. R. R.	23.34	.....	377,674	6,870	1,800	.....	.....	.....	$2,409	.....	$100	$11,179	$377,674	$388,853
M. & A. R. R. (Pregnall Br.):														
Elloree	7.13	$8,013 50	$57,136	2,400	400	.....	.....	.....	$700	.....	.....	$3,500	$57,136	$60,636
Vance	9.00	.....	72,122	1,100	.....	.....	.....	.....	550	.....	.....	1,650	72,122	73,772
Eutaw	2.81	.....	22,518	890	.....	.....	.....	.....	.....	.....	.....	890	22,518	23,408
Holly Hill	9.12	.....	73,083	1,700	220	.....	.....	.....	.....	.....	.....	1,920	73,083	75,003
Total M. & A. R. R. (Pregnall Br.)	28.06	.....	$224,859	6,090	620	.....	.....	.....	$1,250	.....	.....	$7,960	$224,859	$232,819
M. & A. R. R. (Ferguson Br.):														
Upper St. Johns	5.58	$8,013 50	$44,715	$800	.....	.....	.....	.....	$30	.....	$250	$1,080	$44,715	$45,795
Total M. & A. R. R. (Ferg. Br.)	5.58	.....	44,715	$800	.....	.....	.....	.....	$30	.....	$250	$1,080	$44,715	$45,795
Orangeburg Railway:														
Orangeburg City	.89	$1,500 00	$1,335	$500	.....	.....	.....	$100	$100	.....	$100	$800	$1,335	$2,135
Orange	1.46	.....	$2,190	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,190	2,190
Limestone	8.90	.....	13,350	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,350	13,350
Elizabeth	6.34	.....	9,510	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,510	9,510
Total Orangeburg Railway	17.59	.....	$26,385	$500	.....	.....	.....	$100	$100	.....	$100	$800	$26,385	$27,185
South Carolina & Georgia R. R.:														
Branchville	4.30	$21,600 00	$92,880	.....	.....	.....	.....	.....	$300	.....	.....	$300	$92,880	$93,180
Branchville	10.70	.....	231,120	2,000	5,400	.....	.....	.....	$2,450	.....	.....	9,850	$231,120	240,970
New Hope	9.00	.....	194,400	550	.....	.....	.....	.....	295	.....	.....	845	194,400	195,245
Orangeburg City	1.65	.....	35,640	3,050	.....	.....	.....	.....	1,280	.....	.....	$4,330	35,640	39,970
Orange	10.21	.....	220,536	135	355	.....	.....	.....	580	.....	.....	1,070	220,536	221,606
Total S. C. & Ga. R. R.	35.86	.....	$774,576	$5,735	$5,755	.....	.....	.....	4,905	.....	.....	16,395	774,576	790,971
Total Railroads in Orangeburg Co.	148.07	.....	$1,797,873	$24,845	$8,635	.....	.....	$220	$9,174	.....	$450	$43,324	$1,797,873	$1,841,197
PICKENS COUNTY.														
Atlanta & Charlotte A. L. Ry.:														
District No. 1	3.44	$42,000 00	$144,480	.....	.....	.....	.....	.....	$25	.....	.....	$25	$144,480	$144,505
District No. 2	2.41	.....	101,220	.....	.....	.....	.....	.....	125	.....	.....	125	101,220	101,345
Lenhart District	.39	.....	16,380	.....	.....	.....	.....	.....	175	.....	.....	175	16,380	16,555
District No. 13	2.27	.....	95,340	750	.....	.....	.....	.....	50	.....	.....	800	95,340	96,140
District No. 14	1.73	.....	72,660	.....	.....	.....	.....	.....	.....	.....	.....	.....	72,660	72,660
District No. 12	3.05	.....	128,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	128,100	128,100
District No. 11	3.48	.....	146,160	550	.....	.....	.....	.....	280	.....	.....	830	146,160	146,990
District No. 10	3.79	.....	159,180	750	.....	.....	.....	.....	200	.....	.....	950	159,180	160,130
District No. 6	.51	.....	21,420	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,420	21,420
District No. 9	1.30	.....	54,600	330	550	.....	.....	.....	700	.....	.....	1,580	54,600	56,180
District No. 7	2.15	.....	90,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	90,300	90,300

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Tracks.	Value Per Mile.	Total Value of Tracks.											
PICKENS COUNTY.—Con.														
District No. 8	2.39	.....	100,380	1,000	.....	.....	.....	.....	270	.....	.....	1,270	$100,380	$101,650
Total A. & C. A. L. Ry	26.91	.....	$1,130,220	$3,380	$550	.....	.....	.....	$1,825	.....	.....	$5,755	$1,130,220	$1,135,975
Pickens Railroad:														
Pickens	5.55	$1,500 00	$8,325	$1,000	.....	.....	.....	$100	$50	$300	.....	$1,450	$8,325	$9,775
Easley	2.50	.....	3,750	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,750	3,750
Liberty	1.25	.....	1,875	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,875	1,875
Total Pickens R. R.	9.30	.....	$13,950	$1,000	.....	.....	.....	$100	$50	$300	.....	$1,450	$13,950	$15,400
Total Railroads in Pickens Co.	36.21	.....	$1,144,170	$4,380	$550	.....	.....	$100	$1,875	$300	.....	$7,205	$1,144,170	$1,151,375
RICHLAND COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Upper No. 30	3.61	$21,043 20	$75,966	.....	.....	.....	.....	.....	.....	.....	.....	.....	$75,966	$75,966
Upper	5.90	21,043 20	124,155	520	220	.....	.....	.....	685	.....	55	1,480	124,155	125,635
Center	5.90	21,043 20	124,155	.....	.....	.....	.....	.....	425	.....	.....	425	124,155	124,580
City of Columbia	3.25	21,043 20	68,390	.....	880	22,525	.....	.....	23,625	.....	.....	47,030	68,390	115,420
Columbia	1.55	21,043 20	32,617	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,617	32,617
Columbia	2.00	20,284 80	40,570	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,570	40,570
Total C., C. & A. R. R.	22.21	.....	$465,853	$520	$1,100	$22,525	.....	.....	$24,735	.....	$55	$48,935	$465,853	$514,788
Columbia & Greenville R. R.:														
City of Columbia	1.86	$14,241 60	$26,489	.....	.....	.....	.....	.....	$1,185	.....	.....	$1,185	$26,489	$27,674
Columbia	1.19	.....	16,948	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,948	16,948
Upper	12.43	.....	177,023	250	440	.....	.....	.....	440	.....	.....	1,130	177,023	178,153
Total Cola. & Green. R. R.	15.48	.....	$220,460	$250	$440	.....	.....	.....	$1,625	.....	.....	$2,315	$220,460	$222,775
South Carolina & Georgia R. R.:														
Lower	23.34	$21,600 00	$504,144	$1,100	$220	.....	.....	.....	$1,280	.....	.....	$2,600	$504,144	$506,744

Columbia	2.38	.....	51,408	.....	1,500	.....	.....	.....	1,280	.....	.....	2,780	51,408	54,188
City of Columbia	1.13	.....	$24,408	7,700	.....	.....	.....	.....	20,380	2,200	.....	30,280	24,408	54,688
Total S. C. & G. R. R.	26.85	.....	$579,960	$8,800	$1,720	.....	.....	.....	$22,940	$2,200	.....	$35,660	$579,960	$615,620
S. C. & G. R. R. (Camden Br.):														
Lower	5.25	$10,512 00	$55,188	$165	.....	.....	.....	.....	$625	.....	.....	$790	$55,188	$55,978
Total S. C. & G. (Camden Br.)	5.25	.....	$55,188	$165	.....	.....	.....	.....	$625	.....	.....	$790	$55,188	$55,978
Cola., Newberry & Laurens R. R.:														
Fork No. 29	2.00	$6,000 00	$12,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	$12,000	$12,000
Fork No. 28	3.00	.....	18,000	.....	250	.....	.....	.....	50	.....	.....	300	18,000	18,300
Fork No. 21	3.90	.....	23,400	250	.....	.....	.....	.....	.....	.....	.....	250	23,400	23,650
Fork No. 27	2.475	.....	14,850	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,850	14,850
City of Columbia	1.25	.....	7,500	.....	.....	.....	.....	700	500	.....	.....	1,200	7,500	8,700
Total C., N. & L. R. R.	12.625	.....	$75,750	$250	$250	.....	.....	$700	$550	.....	.....	$1,750	$75,750	$77,500
Wilmington, Cola. & Augusta R. R.:														
City of Columbia	1.30	$20,214 00	$26,278	$7,500	.....	.....	.....	.....	$11,250	.....	.....	$18,750	$26,278	$45,028
Columbia	2.39	.....	48,311	.....	.....	.....	.....	.....	.....	.....	.....	.....	48,311	48,311
Lower	22.57	.....	456,230	1,800	700	.....	.....	.....	1,460	.....	10	3,970	456,230	460,200
Total W. C. & A. R. R.	26.26	.....	$530,819	$9,300	$700	.....	.....	.....	$12,710	.....	$10	$22,720	$530,819	$553,539
South Bound Extension R. R.:														
Center	11.08	$12,000 00	$132,960	$40	.....	.....	.....	.....	.....	.....	.....	$40	$132,960	$133,000
City of Columbia	2.17	.....	26,040	$22,765	2,000	.....	.....	.....	.....	26,000	.....	50,765	26,040	76,805
Columbia, No. 2	6.51	.....	78,120	85	.....	.....	.....	.....	750	.....	.....	835	78,120	78,955
Columbia, No. 4	1.07	.....	12,840	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,840	12,840
Total South Bound Ex. R. R.	20.83	.....	$349,960	$22,890	$2,000	.....	.....	.....	$750	$26,000	.....	$51,640	$249,960	$301,600
Union Station Co.:														
City of Columbia	.....	.....	.....	$60,000	.....	.....	.....	.....	.....	.....	.....	$60,000	.....	$60,000
Total Railroads in Richland Co.	129.505	.....	$2,177,990	$102,175	$6,210	$22,525	.....	$700	$63,935	$28,200	$65	$223,810	$2,177,990	$2,401,800
SALUDA COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Norris	10.65	$20,284 80	$216,033	$880	$440	.....	.....	.....	$780	.....	.....	$2,100	$216,033	$218,133
Mobley	3.95	.....	80,125	500	.....	.....	.....	.....	20	.....	.....	520	80,125	80,645
Total C., C. & A. R. R.	14.60	.....	$296,158	$1,380	$440	.....	.....	.....	$800	.....	.....	$2,620	$296,158	$298,778
Augusta Northern R. R.:														
Saluda County	11.20	$2,000 00	$22,400	$800	$500	.....	.....	.....	.....	.....	.....	$1,300	$22,400	$23,700
Total Augusta Northern R. R.	11.20	.....	$22,400	$800	$500	.....	.....	.....	.....	.....	.....	$1,300	$22,400	$23,700
Total Railroads in Saluda Co.	25.80	.....	$318,558	$2,180	$940	.....	.....	.....	$800	.....	.....	$3,920	$318,558	$322,478

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
SPARTANBURG COUNTY.														
C., C. & O. Ry. of S. C.														
Cherokee	9.128	$20,000 00	$182,560	$1,950	$300	.....	$100	.....	$700	.....	$1,240	$4,290	$182,560	$186,850
Spartanburg	5.915	.....	118,300	.....	.....	.....	.....	.....	.....	.....	1,030	1,030	118,300	119,330
City of Spartanburg	1.420	.....	28,400	110	300	.....	.....	.....	3,500	.....	14,560	18,470	28,400	46,870
Total C., C. & O. Ry. of S. C.	16.463	.....	$329,260	$2,060	$600	.....	$100	.....	$4,200	.....	$16,830	$23,790	$329,260	$353,050
Atlanta & Charlotte A. L. Ry.:														
District No. 50	2.43	$42,000 00	$102,060	$1,550	$550	.....	.....	.....	$285	.....	.....	$2,385	$102,060	$104,445
District No. 38	1.72	.....	72,240	$1,385	.....	.....	.....	.....	.....	.....	.....	1,385	72,240	73,625
District No. 28	3.39	.....	142,380	.....	.....	.....	.....	.....	130	.....	.....	130	142,380	142,510
District No. 56	.53	.....	22,260	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,260	22,260
District No. 84	.61	.....	25,620	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,620	25,620
District No. 34	2.95	.....	123,900	15,660	660	.....	.....	.....	3,550	.....	.....	19,810	123,900	143,710
Valley Falls District	1.91	.....	80,220	800	1,650	.....	.....	.....	1,805	.....	.....	$4,255	80,220	84,475
District No. 70	.30	.....	12,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,600	12,600
District No. 2	3.30	.....	138,600	550	.....	.....	.....	.....	120	.....	.....	670	138,600	139,270
District No. 42	2.05	.....	86,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	86,100	86,100
District No. 48	3.14	.....	131,880	550	550	.....	.....	.....	495	.....	.....	1,595	131,880	133,475
Duncan District	3.56	.....	149,520	440	.....	.....	.....	.....	25	.....	.....	465	149,520	149,985
Zoar District	1.97	.....	82,740	.....	.....	.....	.....	.....	.....	.....	.....	.....	82,740	82,740
District No. 79	.67	.....	28,140	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,140	28,140
Total A. & C. A. L. Ry.	28.53	.....	$1,198,260	$20,935	$3,350	.....	.....	.....	$6,410	.....	.....	$30,695	$1,198,260	$1,228,955
Asheville & Spartanburg R. R.:														
Valley Falls District	2.45	$18,448 32	$44,829	.....	.....	.....	.....	.....	$20,000	.....	$1,700	$21,700	$44,829	$66,529
Campton District	6.00	.....	110,690	.....	.....	.....	.....	.....	.....	.....	.....	.....	110,690	110,690
Inman District	2.43	.....	45,014	.....	.....	.....	.....	.....	.....	.....	.....	.....	45,014	45,014
Campobello District	3.00	.....	55,345	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,345	55,345
Landrum District	3.00	.....	55,345	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,345	55,345
Grambling District	3.50	.....	64,569	.....	.....	.....	.....	.....	.....	.....	.....	.....	64,569	64,569

Beech Springs Township	1.20	.....	22,138	.....	220	.....	.....	.....	100	.....	.....	320	22,138	22,458
Campobello Township	1.82	.....	33,576	1,880	.....	.....	.....	.....	755	.....	.....	2,635	33,576	36,211
Total A. & S. R. R.	23.39	.....	$431,506	$1,880	$220	.....	.....	.....	$20,855	.....	$1,700	$24,655	$431,506	$456,161
Spartanburg, Union & Cola. R. R.:														
Spartanburg School District	1.55	$14,240 64	$22,073	.....	.....	.....	.....	.....	.....	.....	.....	.....	$22,073	$22,073
Co-operative District	4.66	.....	66,361	15,330	.....	.....	.....	.....	880	4,270	.....	20,480	66,361	86,841
Pacolet District	3.60	.....	51,266	1,080	.....	.....	.....	.....	.....	.....	.....	1,080	51,266	52,346
Rich Hill District	3.31	.....	47,137	.....	.....	.....	.....	.....	240	.....	.....	240	47,137	47,377
Total S., U. and C. R. R.	13.12	.....	$186,837	$16,410	.....	.....	.....	.....	$1,120	$4,270	.....	$21,800	$186,837	$208,637
Charleston & Western Caro. R. R.:														
Woodruff	8.65	$8,500 00	$73,525	$500	$800	.....	.....	.....	$50	.....	.....	$1,350	$73,525	$74,875
Walnut Grove	7.14	.....	60,690	400	.....	.....	.....	.....	300	.....	.....	700	60,690	61,390
Reidville	5.56	.....	47,260	700	500	.....	.....	.....	300	.....	.....	1,500	47,260	48,760
Spartanburg	3.41	.....	28,985	6,500	200	.....	.....	.....	650	.....	.....	7,350	28,985	36,335
Cross Anchor	2.07	.....	17,595	700	.....	.....	.....	.....	.....	.....	.....	700	17,595	18,295
Total C. & W. C. Ry.	26.83	.....	$228,055	$8,800	$1,500	.....	.....	.....	$1,300	.....	.....	$11,600	$228,055	$239,655
Piedmont & Northern Ry.:														
Beech Springs	14.91	$15,000 00	$223,650	$2,600	.....	.....	.....	.....	.....	.....	.....	$2,600	$223,650	$226,250
Spartanburg	3.16	.....	47,400	8,950	.....	.....	.....	200	13,200	.....	.....	22,350	47,400	69,750
Total P. & N. Ry.	18.07	.....	$271,050	$11,550	.....	.....	.....	$200	$13,200	.....	.....	$24,950	$271,050	$296,000
Total Railroads in Spartanburg Co.	126.403	.....	$2,644,968	$61,635	$5,670	.....	$100	$200	$47,085	$4,270	$18,530	$137,490	$2,644,968	$2,782,458
SUMTER COUNTY.														
Central Railroad of S. C.:														
Concord	6.74	$12,872 60	$86,761	$330	$660	.....	.....	.....	$473	.....	.....	$1,463	$86,761	$88,224
Sumter	2.30	.....	29,607	.....	.....	.....	.....	.....	.....	.....	.....	.....	29,607	29,607
Total Central R. R. of S. C.	9.04	.....	116,368	$330	$660	.....	.....	.....	$473	.....	.....	$1,463	$116,368	$117,831
M. & A. R. R. (Darlington Br.):														
Sumter	3.60	$9,667.20	$34,802	$700	.....	.....	.....	.....	$198	.....	.....	$898	$34,802	$35,700
Swimming Pens	5.40	.....	52,202	.....	.....	.....	.....	.....	.....	.....	.....	.....	52,202	52,202
Total M. & A. (Darlington Br.)	9.00	.....	$87,004	$700	.....	.....	.....	.....	$198	.....	.....	$898	$87,004	$87,902
Manchester & Augusta R. R.:														
Sumter	3.83	$16,181 40	$61,975	.....	.....	.....	.....	.....	.....	.....	.....	.....	$61,975	$61,975
Privateer	8.12	.....	131,393	$400	.....	.....	.....	.....	293	.....	.....	693	131,393	132,086
Manchester	.74	.....	11,974	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,974	11,974
Total M. & A. R. R.	12.69	.....	$205,342	$400	.....	.....	.....	.....	$293	.....	.....	$693	$205,342	$206,035

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
SUMTER COUNTY.—Con.														
S. C. & Ga. R. R. (Camden Br.):														
Manchester	4.50	$10,512 00	$47,304	.....	.....	.....	.....	.....	$100	.....	.....	$100	$47,304	$47,404
Middleton	6.50	.....	68,328	110	.....	.....	.....	.....	.....	.....	.....	110	68,328	68,438
Rafting Creek	4.40	.....	46,253	220	.....	.....	.....	.....	400	.....	.....	620	46,253	46,873
Stateburg	6.60	.....	69,379	420	400	.....	.....	.....	725	.....	.....	1,545	69,379	70,924
Total S. C. & Ga. (Camden Br.)	22.00	.....	$231,264	$750	$400	.....	.....	.....	$1,225	.....	.....	$2,375	$231,264	$233,639
Wilmington, Cola. & Aug. R. R.:														
Mayesville	4.86	$20,214 00	$98,240	$2,500	.....	.....	.....	.....	$230	.....	.....	$2,730	$98,240	$100,970
Sumter	12.01	.....	242,770	14,125	3,600	.....	.....	.....	2,000	.....	.....	19,725	242,770	262,495
Middleton	10.37	.....	209,619	910	.....	.....	.....	.....	530	.....	.....	$1,440	$209,619	$211,059
Total W., C. & A. R. R.	27.24	.....	$550,629	$17,535	$3,600	.....	.....	.....	$2,760	.....	.....	$23,895	$550,629	$574,524
Northwestern Railroad of S. C.:														
Privateer	6.70	$3,000 00	$20,100	$100	$100	.....	.....	.....	.....	.....	.....	$200	$20,100	$20,300
Sumter	6.37	3,000 00	19,110	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,110	19,110
Providence	8.48	3,000 00	25,440	300	.....	.....	.....	.....	.....	.....	.....	300	25,440	25,740
Providence (Branch)	4.83	1,000 00	4,830	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,830	4,830
Rafting Creek	6.66	3,000 00	19,980	300	200	.....	.....	.....	.....	.....	.....	500	19,980	20,480
Total Northwestern R. R. of S. C.	33.04	.....	$89,460	$700	$300	.....	.....	.....	.....	.....	.....	$1,000	$89,460	$90,460
Sumter & Wateree R. R.														
Manchester	7 60	$7,512 00	$57,091	$275	.....	.....	.....	.....	.....	.....	.....	$275	$57,091	$57,366
Privateer	4.00	.....	30,048	550	.....	.....	.....	.....	.....	.....	.....	550	30,048	30,598
Sumter	4.21	.....	31,626	3,080	375	.....	.....	.....	500	.....	.....	3,955	31,626	35,581
Total Sumter & Wateree R. R.	15.81	.....	$118,765	$3,905	$375	.....	.....	.....	$500	.....	.....	$4,780	$118,765	$123,545

Carolina, Atlantic & Western Ry.:														
Providence	8.01	$4,500 00	$36,045	.....	.....	.....	.....	.....	.....	.....	.....	.....	$36,045	$36,045
Sumter	3.38	.....	15,210	2,825	.....	.....	.....	$100	.....	$300	.....	3,225	15,210	18,435
Total C., A. & W. Ry.	11.39	.....	$51,255	$2,825	.....	.....	.....	$100	.....	$300	.....	$3,225	$51,255	$54,480
Total Railroads in Sumter Co.	140.21	.....	$1,450,087	$27,145	$5,335	.....	.....	$100	$5,449	$300	.....	$38,329	$1,450,087	$1,488,416
UNION COUNTY.														
Georgia, Carolina & Northern Ry.:														
Fish Dam	11.00	$14,000 00	$154,000	$1,895	.....	.....	.....	.....	$1,500	.....	.....	$3,395	$154,000	$157,395
Goshen Hill	2.97	.....	41,580	300	.....	.....	.....	.....	500	.....	.....	600	41,580	42,180
Total G., C. & N. Ry.	13.97	.....	$195,580	$2,195	.....	.....	.....	.....	$1,800	.....	.....	$3,995	$195,580	$199,575
Lockhart Railroad:														
Jonesville	1.27	$2,136 00	$2,713	$275	.....	.....	.....	.....	.....	.....	.....	$275	$2,713	$2,988
Pinckney	12.55	.....	26,807	220	110	.....	.....	.....	150	.....	.....	480	26,807	27,287
Total Lockhart R. R.	13.82	.....	$29,520	$495	$110	.....	.....	.....	$150	.....	.....	$755	$29,520	$30,275
Union & Glenn Springs R. R.:														
Union Township	3.50	$2,000 00	$7,000	$2,500	$150	.....	.....	$400	$900	.....	$600	$4,550	$7,000	$11,550
Union School District, No. 11	4.00	.....	8,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000	8,000
Santuc and Fish Dam	11.70	.....	23,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	23,400	23,400
Total U. & G. S. R. R.	19.20	.....	$38,400	$2,500	$150	.....	.....	$400	$900	.....	$600	$4,550	$38,400	$42,950
Spartanburg, Union & Cola. R. R.:														
No. 7	9.06	$14,240 64	$129,020	$220	.....	.....	.....	.....	$530	$150	.....	$900	$129,020	$129,920
No. 6	7.57	.....	107,802	440	.....	.....	.....	.....	185	.....	.....	625	107,802	108,427
No. 5	8.51	.....	121,188	4,200	320	.....	.....	.....	550	.....	.....	5,070	121,188	126,258
No. 1	10.05	.....	143,118	330	110	.....	.....	.....	295	.....	.....	735	143,118	143,858
Total S., U. and C. R. R.	35.19	.....	$501,128	$5,190	$430	.....	.....	.....	$1,560	$150	.....	$7,330	$501,128	$508,458
Total Railroads in Union Co.	82.18	.....	$754,628	$10,380	$690	.....	.....	$400	$4,410	$150	$600	$16,630	$764,628	$781,258
WILLIAMSBURG COUNTY.														
Northeastern Railroad:														
Penn	2.90	$29,000 00	$84,100	$990	.....	.....	.....	.....	.....	.....	.....	$990	$84,100	$85,090
Laws	11.06	.....	320,740	1,760	1,100	.....	.....	.....	$1,716	.....	.....	4,576	320,740	325,316
Kingstree	2.02	.....	58,580	3,960	880	.....	.....	.....	665	.....	.....	5,505	58,580	64,085
Kings	4.09	.....	118,610	3,960	.....	.....	.....	.....	.....	.....	.....	.....	118,610	118,610
Bridge	7.19	.....	208,510	990	550	.....	.....	.....	814	.....	.....	2,354	208,510	210,864
Total Northeastern R. R.	27.26	.....	$790,540	$7,700	$2,530	.....	.....	.....	$3,195	.....	.....	$13,425	$790,540	$803,965

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
WILLIAMSBURG COUNTY.—Con.														
Central Railroad of S. C.:														
Laws	4.07	$12,872 60	$52,391	.....	.....	.....	.....	.....	$100	.....	.....	$100	$52,391	$52,491
Hope	7.34	.....	94,485	825	.....	.....	.....	.....	693	.....	.....	1,518	94,485	96,003
Total Central R. R. of S. C.	11.41	.....	$146,876	$825	.....	.....	.....	.....	$793	.....	.....	$1,618	$146,876	$148,494
Georgetown & Western R. R.:														
Johnson	12.82	$7,000 00	$89,740	$2,070	.....	.....	.....	.....	.....	$40	.....	$2,110	$89,740	$91,850
Mingo	13.50	7,000 00	94,500	200	.....	.....	.....	.....	200	.....	.....	400	94,500	94,900
Williamsburg County	18.192	5,000 00	90,960	1,100	250	.....	.....	.....	.....	.....	.....	1,350	90,960	92,310
Total G. & W. R. R.	44.512	.....	$275,200	$3,370	$250	.....	.....	.....	$200	$40	.....	$3,860	$275,200	$279,060
Total Railroads in Wil'sburg Co.	83.182	.....	$1,212,616	$11,895	$2,780	.....	.....	.....	$4,188	$40	.....	$18,903	$1,212,616	$1,231,519
YORK COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Fort Mill	8.77	$21,043 20	$184,549	$1,210	$440	.....	.....	.....	$485	.....	.....	$1,235	$184,549	$186,684
Ebenezer	3.95	.....	83,121	.....	.....	.....	.....	.....	30	.....	.....	30	83,121	83,151
Catawba	3.70	.....	77,859	13,100	.....	.....	.....	.....	185	.....	.....	13,285	77,859	91,144
Bethesda	6.18	.....	130,046	500	440	.....	.....	.....	310	.....	.....	1,250	130,046	131,296
Total C., C. & A. R. R.	22.60	.....	$475,575	$14,810	$880	.....	.....	.....	$1,010	.....	.....	$16,700	$475,575	$492,275
South Carolina & Georgia Ex. R. R.:														
York	12.50	$7,512 00	$93,900	$1,495	$110	.....	.....	.....	$460	.....	.....	$2,065	$93,900	$95,965
Ebenezer	8.20	.....	61,599	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,599	61,599
Broad River	11.70	.....	87,890	730	110	.....	.....	.....	205	.....	.....	1,045	87,890	88,935
Catawba	11.10	.....	83,383	630	500	.....	.....	.....	1,050	.....	3,060	5,240	83,383	88,623
Total S. C. & G. Ex. R. R.	43.50	.....	$326,772	$2,855	$720	.....	.....	.....	$1,715	.....	$3,060	$8,350	$326,772	$335,122

Georgia, Carolina & Northern Ry.:														
Catawba	7.94	$14,000 00	$111,160	$800	.....	.....	.....	.....	$950	.....	$50	$1,800	$111,160	$112,960
Total G., C. & N. Ry	7.94	.....	$111,160	$800	.....	.....	.....	.....	$950	.....	$50	$1,800	$111,160	$112,960
Carolina & Northwestern Ry.:														
Bethesda	9.00	$3,000 00	$27,000	$300	$650	.....	.....	.....	.....	.....	.....	$950	$27,000	$27,950
York	8.40	.....	25,200	$2,400	.....	.....	.....	.....	750	800	.....	3,950	25,200	29,150
Kings Mountain	9.85	.....	29,550	1,075	.....	.....	.....	.....	.....	.....	.....	1,075	29,550	30,625
Total C. & N. W. Ry	27.25	.....	$81,750	$3,775	$650	.....	.....	.....	$750	$800	.....	$5,975	$81,750	$87,725
Catawba Valley Ry.:														
Catawba	1.59	$3,000 00	$4,770	$250	.....	.....	.....	.....	$50	.....	.....	$300	$4,770	$5,070
Total Catawba Valley Ry	1.59	.....	$4,770	$250	.....	.....	.....	.....	$50	.....	.....	$300	$4,770	$5,070
Total Railroads in York Co.	102.88	.....	$1,000,027	$22,490	$2,250	.....	.....	.....	$4,475	$800	$3,110	$33,125	$1,000,027	$1,033,152
Total Railroads in S. C.	3770.020	.....	$46,465,700	$932,679	$334,616	$65,400	$1,800	$69,519	$426,107	$187,720	$144,581	$2,162,422	$46,465,700	$48,628,122

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Abbeville	70.98	.....	$ 741,936	$10,747	$ 1,515	$ 5,750	$ 300	$ 2,800	$ 5,018	$ 375	$ 100	$ 26,605	$ 741,936	$ 768,541
Aiken	130.00	.....	1,633,668	21,910	2,690	.....	.....	23,800	13,890	.....	.....	62,290	1,633,668	1,695,958
Allendale	59.52	.....	664,389	8,030	2,290	.....	.....	.....	3,700	710	175	14,905	664,389	679,294
Anderson	98.43	.....	983,320	55,230	7,920	.....	.....	200	4,360	.....	.....	67,710	983,320	1,051 030
Bamberg	66.22	.....	871,209	7,820	1,770	.....	.....	100	4,545	.....	.....	14,235	871,209	885,444
Barnwell	84.14	.....	1,328,258	16,010	1,860	.....	.....	.....	5,074	.....	.....	22,944	1,328,258	1,351,202
Beaufort	51.54	.....	462,142	7,940	2,300	.....	.....	4,700	1,870	.....	15,000	31,810	462,142	493,952
Berkeley	87.56	.....	1,664,160	6,455	3,800	.....	.....	.....	5,109	.....	105	15,469	1,664,160	1,679,629

TABLE NO. 8.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

TOWNSHIPS IN—	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
WILLIAMSBURG COUNTY.—Con.														
Central Railroad of S. C.:														
Laws	4.07	$12,872 60	$52,391	.....	.....	.....	.....	.....	$100	.....	.....	$100	$52,391	$52,491
Hope	7.34	.....	94,485	825	.....	.....	.....	.....	693	.....	.....	1,518	94,485	96,003
Total Central R. R. of S. C.	11.41	.....	$146,876	$825	.....	.....	.....	.....	$793	.....	.....	$1,618	$146,876	$148,494
Georgetown & Western R. R.:														
Johnson	12.82	$7,000 00	$89,740	$2,070	.....	.....	.....	.....	.....	$40	.....	$2,110	$89,740	$91,850
Mingo	13.50	7,000 00	94,500	200	.....	.....	.....	.....	200	.....	.....	400	94,500	94,900
Williamsburg County	18.192	5,000 00	90,960	1,100	250	.....	.....	.....	.....	.....	.....	1,350	90,960	92,310
Total G. & W. R. R.	44.512	.....	$275,200	$3,370	$250	.....	.....	.....	$200	$40	.....	$3,860	$275,200	$279,060
Total Railroads in Wil'sburg Co.	83.182	.....	$1,212,616	$11,895	$2,780	.....	.....	.....	$4,188	$40	.....	$18,903	$1,212,616	$1,231,519
YORK COUNTY.														
Charlotte, Cola. & Augusta R. R.:														
Fort Mill	8.77	$21,043 20	$184,549	$1,210	$440	.....	.....	.....	$485	.....	.....	$1,235	$184,549	$186,684
Ebenezer	3.95	.....	83,121	.....	.....	.....	.....	.....	30	.....	.....	30	83,121	83,151
Catawba	3.70	.....	77,859	13,100	.....	.....	.....	.....	185	.....	.....	13,285	77,859	91,144
Bethesda	6.18	.....	130,046	500	440	.....	.....	.....	310	.....	.....	1,250	130,046	131,296
Total C., C. & A. R. R.	22.60	.....	$475,575	$14,810	$880	.....	.....	.....	$1,010	.....	.....	$16,700	$475,575	$492,275
South Carolina & Georgia Ex. R. R.:														
York	12.50	$7,512 00	$93,900	$1,495	$110	.....	.....	.....	$460	.....	.....	$2,065	$93,900	$95,965
Ebenezer	8.20	.....	61,599	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,599	61,599
Broad River	11.70	.....	87,890	730	110	.....	.....	.....	205	.....	.....	1,045	87,890	88,935
Catawba	11.10	.....	83,383	630	500	.....	.....	.....	1,050	.....	3,060	5,240	83,383	88,623
Total S. C. & G. Ex. R. R.	43.50	.....	$326,772	$2,855	$720	.....	.....	.....	$1,715	.....	$3,060	$8,350	$326,772	$335,122

Georgia, Carolina & Northern Ry.:														
Catawba	7.94	$14,000 00	$111,160	$800	.....	.....	.....	.....	$950	.....	$50	$1,800	$111,160	$112,960
Total G., C. & N. Ry	7.94	.....	$111,160	$800	.....	.....	.....	.....	$950	.....	$50	$1,800	$111,160	$112,960
Carolina & Northwestern Ry.:														
Bethesda	9.00	$3,000 00	$27,000	$300	$650	.....	.....	.....	.....	.....	.....	$950	$27,000	$27,950
York	8.40	.....	25,200	$2,400	.....	.....	.....	.....	750	800	.....	3,950	25,200	29,150
Kings Mountain	9.85	.....	29,550	1,075	.....	.....	.....	.....	.....	.....	.....	1,075	29,550	30,625
Total C. & N. W. Ry	27.25	.....	$81,750	$3,775	$650	.....	.....	.....	$750	$800	.....	$5,975	$81,750	$87,725
Catawba Valley Ry.:														
Catawba	1.59	$3,000 00	$4,770	$250	.....	.....	.....	.....	$50	.....	.....	$300	$4,770	$5,070
Total Catawba Valley Ry	1.59	.....	$4,770	$250	.....	.....	.....	.....	$50	.....	.....	$300	$4,770	$5,070
Total Railroads in York Co	102.88	.....	$1,000,027	$22,490	$2,250	.....	.....	.....	$4,475	$800	$3,110	$33,125	$1,000,027	$1,033,152
Total Railroads in S. C	3770.020	.....	$46,465,700	$932,679	$334,616	$65,400	$1,800	$69,519	$426,107	$187,720	$144,581	$2,162,422	$46,465,700	$48,628,122

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Abbeville	70.98	.....	$ 741,936	$10,747	$ 1,515	$ 5,750	$ 300	$ 2,800	$ 5,018	$ 375	$ 100	$ 26,605	$ 741,936	$ 768,541
Aiken	130.00	.....	1,633,668	21,910	2,690	.....	.....	23,800	13,890	.....	.....	62,290	1,633,668	1,695,958
Allendale	59.52	.....	664,389	8,030	2,290	.....	.....	.....	3,700	710	175	14,905	664,389	679,294
Anderson	98.43	.....	983,320	55,230	7,920	.....	.....	200	4,360	.....	.....	67,710	983,320	1,051 030
Bamberg	66.22	.....	871,209	7,820	1,770	.....	.....	100	4,545	.....	.....	14,235	871,209	885,444
Barnwell	84.14	.....	1,328,258	16,010	1,860	.....	.....	.....	5,074	.....	.....	22,944	1,328,258	1,351,202
Beaufort	51.54	.....	462,142	7,940	2,300	.....	.....	4,700	1,870	.....	15,000	31,810	462,142	493,952
Berkeley	87.56	.....	1,664,160	6,455	3,800	.....	.....	.....	5,109	.....	105	15,469	1,664,160	1,679,629

TABLE NO. 9.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

Railroad Property by Counties.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Calhoun	33.74	.....	585,361	4,180	1,650	.....	.....	.....	1,718	.....	25	7,573	285,361	592,934
Charleston	140.66	.....	1,642,268	138,408	210,270	8,000	.....	.....	78,500	126,835	100,050	662,063	1,642,268	2,304,331
Cherokee	47.80	.....	1,207,831	7,280	960	.....	.....	.....	1,780	430	.....	10,450	1,207,831	1,218,281
Chester	102.46	.....	1,007,192	17,436	1,565	.....	.....	.....	6,095	4,050	50	29,196	1,007,192	1,036,388
Chesterfield	116.93	.....	815,041	18,095	3,140	3,200	.....	195	9,094	175	2,135	36,034	815,041	851,075
Clarendon	82.27	.....	536,349	9,220	940	.....	.....	.....	3,015	.....	.....	13,175	536,349	549,524
Colleton	92.08	.....	859,404	6,845	926	.....	.....	.....	2,825	.....	566	11,162	859,404	870,566
Darlington	116.33	.....	910,204	34,380	1,500	.....	.....	500	7,970	100	.....	44,450	910,204	954,654
Dillon	80.74	.....	740,152	13,150	925	.....	.....	235	2,266	500	.....	17,076	740,152	757,223
Dorchester	42.07	.....	805,862	6,135	385	.....	.....	.....	2,860	.....	.....	9,380	805,862	815,242
Edgefield	27.62	.....	356,785	5,040	1,440	.....	.....	.....	1,210	.....	.....	7,690	356,785	364,475
Fairfield	61.28	.....	1,088,929	6,345	2,490	.....	.....	.....	4,065	.....	165	13,065	1,088,929	1,101,994
Florence	113.86	.....	1,800,263	39,430	9,005	.....	.....	27,900	35,063	200	.....	111,598	1,800,263	1,911,861
Georgetown	32.195	.....	189,395	6,100	5,400	5,250	.....	1,175	9,505	12,000	.....	39,430	189,395	228,825
Greenville	99.89	.....	1,538,004	54,500	7,060	13,500	.....	3,020	19,545	1,160	.....	98,785	1,538,004	1,636,789
Greenwood	100.68	.....	1,128,177	23,565	2,865	.....	.....	200	10,925	900	100	38,555	1,128,177	1,166,732
Hampton	76.72	.....	784,492	6,140	1,290	.....	.....	100	3,265	.....	.....	10,795	784,492	795,287
Horry	60.75	.....	357,199	4,300	2,240	.....	.....	.....	730	.....	.....	7,270	357,199	364,469
Jasper	83.84	.....	1,290,229	3,153	1,380	.....	.....	50	3,205	.....	.....	7,788	1,290,229	1,298,017
Kershaw	74.11	.....	723,191	18,595	1,930	.....	.....	.....	8,535	825	.....	29,885	723,191	753,076
Lancaster	43.65	.....	344,417	4,700	465	25	.....	50	695	.....	.....	5,935	344,417	350,352
Laurens	96.02	.....	931,180	24,150	1,400	.....	.....	.....	4,100	2,700	.....	32,350	931,180	963,530
Lee	59.60	.....	445,387	13,625	530	.....	.....	66	1,398	.....	85	15,704	445,387	461,091
Lexington	113.815	.....	1,465,741	6,810	4,410	6,950	1,400	1,500	9,455	100	2,070	32,695	1,465,741	1,498,436
Marion	80.41	.....	924,325	14,655	1,525	200	.....	500	4,728	475	.....	22,083	924,325	946,408
Marlboro	101.34	.....	759,088	23,610	885	.....	.....	208	3,258	825	1,100	29,886	759,088	788,974
McCormick	48.37	.....	401,045	4,400	6,000	.....	.....	500	1,700	.....	.....	12,600	401,045	413,645
Newberry	73.11	.....	791,540	13,305	2,010	.....	.....	.....	1,625	1,300	100	18,340	791,540	809,880
Oconee	45.15	.....	1,176,650	3,860	2,825	.....	.....	.....	2,020	.....	.....	8,705	1,176,650	1,185,355
Orangeburg	148.07	.....	1,797,873	24,845	8,635	.....	.....	220	9,174	.....	450	43,324	1,797,873	1,841,197
Pickens	36.21	.....	1,144,170	4,380	8,550	.....	.....	100	1,875	300	.....	7,205	1,144,170	1,151,375
Richland	129.505	.....	2,177,990	102,175	6,210	22,525	.....	700	63,935	28,200	65	223,810	2,177,990	2,401,800
Saluda	25.80	.....	318,558	2,180	940	.....	.....	.....	800	.....	.....	3,920	318,558	322,478

Spartanburg	126.403	.....	2,644,968	61,635	5,670	.....	100	200	47,085	4,270	18,530	137,490	2,644,968	2,782,458
Sumter	140.21	.....	1,450,087	27,145	5,335	.....	.....	100	5,449	300	.....	38,329	1,450,087	1,488,416
Union	82.18	.....	764,628	10,380	690	.....	.....	400	4,410	150	690	16,630	764,628	781,258
Williamsburg	83.182	.....	1,212,616	11,895	2,780	.....	.....	.....	4,188	40	.....	18,903	1,212,616	1,231,519
York	102.88	.....	1,000,027	22,490	2,250	.....	.....	.....	4,475	800	3,110	33,125	1,000,027	1,033,152
Total Railroads in S. C.	3,770.020	.....	$46,465,700	$932,679	$334,616	$ 65,400	$ 1,800	$ 69,519	$426,107	$187,720	$144,581	$2,162,422	$ 46,465,700	$ 48,628,122

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Atlantic Coast Line System:														
Ashley River Railroad	3.79	$22,633.56	$85,781	$330	$655	.....	.....	.....	$1,260	.....	.....	$2,245	$85,781	$88,026
Central Railroad of S. C.	40.20	12,872 60	517,478	5,675	1,100	.....	.....	.....	2,905	.....	.....	9,680	517,478	527,158
Charleston & Savannah R. R.	85.64	22,633 56	1,938,338	9,228	4,495	.....	.....	.....	10,922	.....	.....	24,645	1,938,338	1,962,983
Charleston & Sav. (Spur Tracks)	33.09	536 88	17,765	.....	.....	.....	.....	.....	500	.....	.....	500	17,765	18,265
Char. & Sav (Yonge's Island Br.)	5.69	8,064 50	45,887	1,270	.....	.....	.....	.....	1,900	.....	.....	3,170	45,887	49,057
Charleston & Western Caro. Ry.	203.55	8,000 00	1,628,400	54,330	9,200	.....	.....	5,200	7,900	.....	15,000	91,630	1,628,400	1,720,030
Charleston & Western Caro. Ry.	117.09	8,500 00	995,265	21,060	7,400	.....	.....	.....	3,700	.....	.....	32,160	995,265	1,027,425
Cheraw & Darlington R. R.	39.32	11,269 90	443,132	13,800	500	.....	.....	.....	1,910	.....	.....	16,210	443,132	459,342
Cheraw & Darlington (Gibson Br.)	35.95	12,872 60	462,770	7,710	850	.....	.....	33	5,450	.....	.....	14,043	462,770	476,813
Cheraw & Darlington (Salisbury Br.)	10.75	11,269 90	121,151	500	330	.....	.....	.....	473	.....	.....	1,303	121,151	122,454
Conway, Coast & Western R. R.	30.09	1,500 00	45,135	550	100	.....	.....	.....	350	.....	.....	1,000	45,135	46,135
Florence Railroad	25.03	25,859 64	647,266	9,200	400	.....	.....	.....	1,916	.....	.....	11,516	647,266	658,782
Florence R. R. (Latta Br.)	19.78	8,064 50	159,516	8,000	275	.....	.....	.....	1,083	.....	.....	9,358	159,516	168,874
Green Pond, Walterboro & B. R. R.	14.00	11,218 90	157,065	1,830	176	.....	.....	.....	410	.....	440	2,856	157,065	159,921
Hartsville R. R.	10.05	4,114 62	41,352	3,450	500	.....	.....	.....	3,250	.....	.....	7,200	41,352	48,552
Manchester & Augusta R. R.	99.00	16,181 40	1,601,958	18,880	5,320	.....	.....	.....	8,258	.....	125	32,583	1,601,958	1,634,541
M. & A. R. R. (Darlington Br.)	37.64	9,667 20	363,872	6,600	730	.....	.....	66	426	.....	10	7,832	363,872	371,704
M. & A. R. R. (Lucknow Br.)	16.73	3,725 22	62,323	4,750	200	.....	.....	.....	330	.....	75	5,355	62,323	67,678
M. & A. R. R. (Pregnall Br.)	40.85	8,013 50	327,351	6,990	1,390	.....	.....	.....	1,520	.....	.....	9,900	327,351	337,251
M. & A. R. R. (Ferguson Br.)	5.58	8,013 50	44,715	800	.....	.....	.....	.....	30	.....	250	1,080	44,715	45,795
Northeastern Railroad	101.72	29,000 00	2,949,880	65,673	12,750	.....	.....	.....	26,830	58,500	20,255	184,008	2,949,880	3,133,888
S. C. Pacific R. R.	10.58	12,821 60	135,652	5,500	.....	.....	.....	.....	683	.....	1,100	7,283	135,652	142,935

TABLE NO. 10.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

Railroad Property by Systems.	Tracks in South Carolina.			Value of Depots.	Value of Wood and Water Stations.	Value Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Land.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles of Main Track.	Value Per Mile.	Total Value of Tracks.											
Walterboro & Western R. R.	23.80	3,697 02	87,989	3,360	200	.....	.....	.....	687	.....	126	4,373	87,989	92,362
Wilmington, Columbia & Aug. R. R.	111.76	20,214 00	2,259,116	59,785	14,065	.....	.....	27,500	46,305	.....	10	147,665	2,259,116	2,406,781
W., C. & A. R. R. (Double Track).	12.23	34,200 00	418,266	825	.....	.....	.....	.....	490	.....	.....	1,315	418,266	419.581
W., C. & A. R. R. (Conway Br.)	25.22	8,013 50	202,100	3,750	1,700	.....	.....	.....	380	.....	.....	5,830	202,100	207,930
Total A. C. L. System	1,159.13	.....	$15,759,523	$313,846	$62,336	.....	.....	$32,799	$129,868	$58,500	$37,391	$634,740	$15,759,523	$16,394,263
Seaboard Air Line Railway System:														
Carolina, Atlantic & Western R. R.	121.64	$4,500 00	$547,380	$32,180	$585	.....	.....	$1,075	$3,080	$625	.....	$37,545	$547,380	$584,925
Catawba Valley R. R.	21.43	3,000 00	64,290	4,206	100	.....	.....	.....	810	.....	.....	5,116	64,290	69,406
Chesterfield & Kershaw R. R.	54.91	12,000 00	658,920	13,710	3,735	.....	.....	.....	8,506	825	335	27,111	658,920	686,031
Georgia, Carolina & Northern Ry.	135.71	14,000 00	1,899,940	25,582	3,495	5,750	300	2,800	13,723	8,025	200	59,875	1,899,940	1,959,815
Georgetown & Western R. R.	157.33	7,000 00	1,101,310	74,975	12,785	5,250	.....	1,585	12,445	1,265	100	108,405	1,101,310	1,209.715
Georgetown & Western R. R.	36.177	5,000 00	180,885	5,100	1,250	.....	.....	.....	5,700	12,000	.....	24,050	180,885	204,935
Florida, Central & Penin. R. R.	103.65	12,000 00	1,243,800	9,260	1,915	.....	.....	450	5,205	600	175	17,605	1,243,800	1,261,405
Jefferson Construction Co.	88.78	7,000 00	621,460	7,000	.....	.....	.....	.....	.....	.....	.....	7,000	621,460	628,460
Palmetto R R.	11.30	12,000 00	135,600	2,990	.....	.....	.....	.....	850	.....	400	4,240	135,600	139,840
South Bound Extension R. R.	36.22	12,000 00	434,640	25,470	4,000	6,950	1,400	1,400	7,165	26,000	2,070	74,455	434,640	509,095
Total S. A. L. Ry. System	767.147	.....	$6,888,225	$200,473	$27,865	$17,950	$1,700	$7,310	$57,484	$49,340	$3,280	$365,402	$6,888,225	$7,253,627
Southern Railway System:														
Atlanta & Charlotte Air Line Ry.	123.01	$42,000 00	$5,166,420	$49,680	$12,960	.....	.....	.....	$24,000	$1,160	$180	$87,980	$5,166,420	$5,254,400
Asheville & Spartanburg R. R.	24.00	18,448 32	442,760	1,880	220	.....	.....	.....	20,855	.....	1,700	24,655	442,760	467,415
Blue Ridge Railway	44.00	5,000 00	220,000	25,855	1,275	.....	.....	.....	2,845	.....	.....	29,975	220,000	249,975
Carolina & Cumberland Gap R. R.	23.57	3,600 00	84,852	6,460	.....	.....	.....	.....	220	.....	.....	6,680	84,852	91,532
Carolina Midland R. R.	128.59	15,033 60	1,933,171	8,840	2,630	.....	.....	.....	4,695	210	.....	16,375	1,933,171	1,949,546
Carolina Midland (Seivern Br.)	7.94	2,136 00	16,959	600	.....	.....	.....	.....	200	.....	.....	800	16,959	17,759
Charlotte, Columbia & Aug. R. R.	96.40	21,043 20	2,028,563	28,500	3,910	22,525	.....	.....	31,205	.....	220	86,360	2,028,563	2,114,923
Charlotte, Columbia & Aug. R. R.	82.35	20,284 50	1,670,454	13,280	3,055	.....	.....	.....	4,855	.....	.....	21,190	1,670,454	1,691,644
Columbia & Greenville R. R.	116 52	14,000 00	1,631,280	25,750	3,685	.....	.....	.....	5,685	1,000	.....	36,120	1,631,280	1,667,400
Columbia & Greenville R. R.	25.28	14,241 60	360,028	690	940	.....	.....	.....	1,670	.....	.....	3,300	360,028	363,328
Cola. & Green. (Abbeville Br.)	11.58	5,913 60	68,479	2,070	.....	.....	.....	.....	220	.....	.....	2,290	68,479	70,769

Lockhart Railroad	13.82	2,126 00	29,520	495	110	.....	.....	.....	150	.....	.....	755	29,520	30,275
Seivern & Knoxville R. R.	17.44	1,800 00	31,392	700	200	.....	.....	.....	30	.....	.....	930	31,392	32,322
South Carolina & Georgia R. R.	203.60	21,600 00	4,397,760	62,080	210,600	.....	.....	.....	84,165	69,785	79,800	506,430	4,397,760	4,904,190
S. C. & Ga. R. R. (Camden Br.)	37.10	10,512 00	389,995	3,745	620	.....	.....	.....	3,050	.....	.....	7,415	389,995	397,410
S. C. & Ga. R. R. Extension	117.75	7,512 00	884,538	11,560	1,160	.....	.....	.....	3,235	.....	3,060	19,015	884,538	903,553
Spartanburg, Union & Cola. R. R.	68.00	14,240 64	968,363	22,800	930	.....	.....	.....	3,215	4,420	.....	31,365	968,363	999,728
Sumter & Wateree R. R.	15.81	7,512 00	118,765	3,905	375	.....	.....	.....	500	.....	.....	4,780	118,765	123,545
North Charleston Terminal Co.	1.64	26,890 00	44,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	44,100	44,100
Total Southern Ry. System	1,158.40	.....	$20,487,399	$268,890	$242,670	$22,525	.....	.....	$190,795	$76,575	$84,960	$886,415	$20,487,399	$21,373,814
Local Railroads.														
Alcolu Railroad	32.80	$1,500 00	$49,200	$1,350	.....	.....	.....	.....	.....	.....	.....	$1,350	$49,200	$50,550
Augusta-Aiken Ry. & Elec Corp.	22.58	5,000 00	112,900	1,500	.....	.....	.....	23,800	6,700	.....	.....	32,000	112,900	144,900
Augusta Northern Ry.	11.20	2,000 00	22,400	800	500	.....	.....	.....	.....	.....	.....	1,300	22,400	23,700
Bamberg, Ehrhardt & W. R. R.	14.00	2,000 00	28,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,000	28,000
Bennettsville & Cheraw R. R.	44.75	2,000 00	89,500	5,750	350	.....	.....	.....	650	625	.....	7,375	89,500	96,875
Branchville & Bowman R. R.	11.12	1,200 00	13,344	410	20	.....	.....	20	50	.....	.....	500	13,344	13,844
C., C. & O. Ry. of S. C.	18.093	20,000 00	361,860	2,060	600	.....	100	.....	4,200	.....	17,080	24,040	361,860	385,900
Carolina & Northwestern R. R.	37.00	3,000 00	111,000	4,050	650	.....	.....	.....	1,250	800	.....	6,750	111,000	117,750
Charleston Terminal Co.	13.33	10,000 00	133,300	.....	.....	.....	.....	.....	500	.....	.....	500	133,300	133,800
Charlotte, Monroe & Cola R. R.	17.30	2,000 00	34,600	500	125	.....	.....	20	1,730	150	.....	2,525	34,600	37,125
Chesterfield & Lancaster R. R.	20.00	2,500 00	50,000	1,200	50	3,200	.....	100	735	.....	1,400	6,685	50,000	56,685
Chesterfield & Lancaster R. R.	16.00	2,000 00	32,000	1,000	.....	.....	.....	.....	450	.....	.....	1,450	32,000	33,450
Cola., Newberry & Laurens R. R.	75.00	6,000 00	450,000	19,350	1,200	.....	.....	700	2,250	300	.....	23,800	450,000	473,800
Due West Ry.	4.63	655 00	3,079	500	.....	.....	.....	.....	.....	.....	100	600	3,079	3,679
Greenville & Northern Ry.	23.10	2,000 00	46,200	1,950	.....	.....	.....	.....	120	.....	.....	2,070	46,200	48,270
Hampton & Branchville R. R.	24.30	1,200 00	29,160	600	.....	.....	.....	.....	.....	.....	.....	600	29,160	29,760
Hampton & Branch. (Logging Road)	5.00	400 00	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000	2,000
Lancaster & Chester R. R.	28.60	2,500 00	71,500	2,100	50	25	.....	50	275	.....	.....	2,500	71,500	74,000
Marion & Southern R. R.	2.52	3,183 00	8,021	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,021	8,021
Marion & Southern R. R.	17.45	1,000 00	17,450	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,450	17,450
Northwestern R. R. of S. C.	65.30	3,000 00	195,900	3,050	800	.....	.....	.....	570	.....	.....	4,420	195,900	200,320
Northwestern R. R. of S. C.	9.59	1,000 00	9,590	250	.....	.....	.....	.....	.....	.....	.....	250	9,590	9,840
Orangeburg Ry.	17.59	1,500 00	26,385	500	.....	.....	.....	100	100	.....	100	800	26,385	27,185
Pickens R. R.	9.30	1,500 00	13,950	1,000	.....	.....	.....	100	50	300	.....	1,450	13,950	15,400
Piedmont & Northern Ry.	31.00	12,000 00	372,000	5,800	.....	.....	.....	200	6,050	.....	.....	12,050	372,000	384,050
Piedmont & Northern Ry.	11.30	10,000 00	113,000	3,200	.....	.....	.....	.....	.....	.....	.....	3,200	113,000	116,200
Piedmont & Northern Ry.	56.81	15,000 00	852,150	27,800	5,250	13,500	.....	3,300	19,100	.....	.....	68,950	852,150	921,100
Raleigh & Charleston R. R.	21.48	1,800 00	38,664	2,250	.....	200	.....	500	2,400	700	.....	6,050	38,664	44,714
Union & Glenn Springs R. R.	19.20	2,000 00	38,400	2,500	150	.....	.....	400	900	.....	600	4,550	38,400	42,950
Ware Shoals R. R.	5.00	1,000 00	5,000	.....	.....	.....	.....	.....	.....	.....	100	100	5,000	5,100
Union Station Co.	.....	.....	.....	60,000	.....	.....	.....	.....	.....	.....	.....	60,000	.....	60,000
Total Local Railroads	685.343	.....	$3,330,553	$149,470	$9,745	$16,925	$100	$29,290	$48,080	$2,875	$19,380	$275,865	$3,330,553	$3,606,418
Total Railroads in S. C.	3,770.020	.....	$46,465,700	$932,679	$334,616	$65,400	$1,800	$69,519	$426,107	$187,720	$144,581	$2,162,422	$46,465,700	$48,628,122

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Abbeville	Due West Water, Light and Power Co:		
	Due West	$3,000	
	Savannah River Power Co.:		
	Abbeville	4,450	
	Lowndesville	6,000	
	Smithville	2,780	
	Total	$13,230	
	Total for Abbeville County		$16,230
Aiken	Carolina Light and Power Co.:		
	District No. 1	$13,005	
	District Nos. 22 and 26	43,540	
	Total	$56,545	
	Georgia-Carolina Power Co.:		
	North Augusta, Town	$7,075	
	Schultz, No. 66	2,256	
	Schultz, No. 49	3,286	
	Langley	5,932	
	Gregg	1,593	
	Total	$20,142	
	North Augusta Water and Gas Co.:		
	Schultz	$13,100	
	Total for Aiken County		$89,787
Anderson	Anderson Gas and Utilities Co.:		
	Anderson City	$19,350	
	Belton Power Co.:		
	Belton School District	$17,055	
	Calhoun School District	2,510	
	Oak Grove School District	2,355	
	College School District	3,040	
	Friendship School District	11,225	
	Total	$36,185	
	Pendleton Electric Light Co.:		
	Pendleton	$3,740	
	Savannah River Power Co.:		
	Anderson, City	$3,300	
	Corner	112,430	
	Total	$115,730	
	Southern Power Co.:		
	Anderson, City	$1,615	
	Centerville	2,975	
	Varrenes	1,025	
	Broadaway	10,550	
	Belton	3,400	
	Honea Path	350	
	Total	$19,915	
	Southern Public Utilities Co.:		
	Anderson, No. 17	$44,330	
	Centerville, No. 17	3,008	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920. BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson.—Con.	Fork	24,640	
	Pendleton	119,559	
	Total	$191,537	
	Iva Lighting System	$3,000	
	West Pelzer Public Service Co.:		
	West Pelzer, No. 8	$670	
	Total for Anderson County		$390,127
Bamberg	Edisto Public Service Co.:		
	Denmark, Town	$10,125	
	Total for Bamberg County		$10,125
Charleston	Charleston Consolidated Ry. and Lighting Co.	$32,423	
	Charleston-Edison Light and Power Co.	222,871	
	Charleston Gas and Light Co.	601,429	
	Total	$856,723	
	North Charleston Water and Light Corporation:		
	Goose Creek	$7,240	
	Total for Charleston County		$863,963
Cherokee	Great Falls Power Co.:		
	Cherokee, No. 4	$444,242	
	Gowdeysville, No. 20	114,248	
	Drayton, No. 17	500	
	Total	$558,990	
	South Carolina Light, Power and Railway Co.:		
	Gaffney, City	$13,295	
	Limestone, No. 10	17,415	
	Limestone, No. 12	74,380	
	Limestone, No. 13	5,990	
	Morgan, No. 23	9,835	
	Morgan, No. 26	3,415	
	Cherokee, No. 6	263,747	
	Cherokee, No. 9	1,210	
	Total	$389,287	
	Southern Power Co.:		
	Cherokee, No. 8	$13,810	
	Draytonville, No. 17	2,125	
	Gowdeyville, No. 20	1,485	
	Limestone	9,030	
	Limestone, No. 26	1,760	
	White Plains, No. 26	1,780	
	Morgan, No. 26	2,355	
	Total	$32,345	
	Total for Cherokee County		$980,622
Chester	Great Falls Power Co.:		
	Great Falls, No. 23	$816,490	
	Lockhart Power Co.:		
	Baton Rouge	$30,000	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Chester.—Con. ...	Southern Power Co.:		
	Baton Rouge, No. 5	$19,120	
	Blackstock, No. 7	5,100	
	Chester, No. 1	13,055	
	Chester	11,050	
	Great Falls, No. 23	20,390	
	Great Falls	4,940	
	Hazelwood, No. 4	10,270	
	Landsford, No. 3	40,000	
	Rossville, No. 6	22,600	
	Rossville, Nos. 6 and 23	15,300	
	Fort Lawn, No. 17	5,800	
	Total	$167,625	
	Southern Public Utilities Co.:		
	Chester Lighting System	$16,400	
	Fort Lawn Lighting System	400	
	Total	$16,800	
	Union Manufacturing and Power Co.:		
	District No. 14	$41,875	
	Wateree Power Company:		
	Landsford, No. 3	$6,480	
	Fort Lawn, No. 17	3,900	
	Rossville, No. 6	9,230	
	Great Falls, No. 23	8,480	
	El Bethel, No. 36	16,400	
	Total	$44,490	
	Wateree Electric Company:		
	Rossville, No. 6	$450,765	
	Total for Chester County		$1,568,045
Chesterfield	McBee Electric Co.:		
	McBee, Town	$1,000	
	Yadkin River Power Co.:		
	Cheraw, Graded	$18,500	
	Total for Chesterfield County		$19,500
Clarendon	Manning Light and Ice Co.:		
	Manning, Town	$17,270	
	Total for Clarendon County		$17,270
Darlington	Hartsville Electric and Power Co.:		
	Hartsville, No. 32	$12,780	
	Palmetto Power and Light Co.:		
	Darlington, Town	$65,527	
	Hartsville, Town	32,300	
	Darlington County	54,753	
	Total	$152,580	
	Total for Darlington County		$165,360
Dorchester	Summerville Light and Power Co.:		
	Summerville School District	$28,413	
	Total for Dorchester County		$28,413

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Edgefield	City of Augusta, Georgia:		
	Merriwether	$35,000	
	Georgia-Carolina Power Co.	$95,715	
	Boyd Utilities Plant:		
	Johnston, Town	$15,000	
	Total for Edgefield County		$145,715
Fairfield	Great Falls Power Co.:		
	No. 3-20	$432,750	
	Parr Shoals Power Co.:		
	No. 11	$545,265	
	No. 32	35,600	
	Total	$580,865	
	Southern Power Co.:		
	No. 22	$2,550	
	Wateree Power Co.:		
	No. 20	$1,400	
	No. 5	30,700	
	No. 22	31,110	
	Total	$63,210	
	Total for Fairfield County		$1,079,375
Florence	Florence Gas Co.:		
	Florence City	$19,260	
	Palmetto Power and Light Co.:		
	Florence, Town	$99,452	
	Timmonsville	13,951	
	Ebenezer	560	
	Revel Siding	590	
	Florence County	17,270	
	Total	$131,823	
	Total for Florence County		$151,083
Georgetown	Black River Water Co.:		
	Georgetown, City	$35,700	
	No. 4	6,300	
	Total	$42,000	
	Georgetown Railway and Light Co.:		
	Georgetown, City	$20,000	
	Total for Georgetown County		$62,000
Greenville	Cedar Falls Light and Power Co.	$18,000	
	Belton Power Co.:		
	Dunklin	$99,315	
	Enoree Power Co.:		
	Fountain Inn	$2,275	
	Simpsonville	425	
	Gantt	850	
	Total	$3,550	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Greenville.—Con.	Southern Public Utilities Co.:		
	Greenville Gas Plant, Greenville City	$44,000	
	Electric System, Greenville City	110,000	
	Electric System, Greer	1,600	
	Total	$155,600	
	Greenville-Carolina Power Co.:		
	Greenville, City	$17,300	
	Greenville	122,640	
	Paris Mountain, No. 10-C	4,[illegible]	
	Paris Mountain No. 10-B	2,[illegible]	
	Total	$146,900	
	Southern Power Co.:		
	Greenville	$51,410	
	Chick Springs, No. 9	17,050	
	Chick Springs, No. 9-B	4,900	
	Total	$73,360	
	Total for Greenville County		$496,725
Greenwood	Savannah River Power Co.:		
	No. 12	$88[illegible]	
	No. 18	2,560	
	Total	$3,440	
	Southern Power Co.:		
	Ninety-Six, No. 13	$8,500	
	Ninety-Six, No. 19	3,400	
	Ninety-Six, No. 2[illegible]	2,550	
	Greenwood, No. 16	6,800	
	Greenwood, No. 18	10,335	
	Greenwood	250	
	Total	$31,835	
	Total for Greenwood County		$35,275
Horry	Quattlebaum Light and Ice Co.:		
	Conway, Town	$10,100	
	Total for Horry County		$10,100
Kershaw	Wateree Power Co.:		
	Flat Rock, No. 10	$27,590	
	Flat Rock, No. 9	28,750	
	Wateree, No. 16	27,880	
	Wateree	600,000	
	Total	$684,220	
	Southern Power Co.:		
	Flat Rock	$22,110	
	Palmetto Power and Light Company:		
	Kershaw County	$35,905	
	Totals for Kershaw County		742,135
Lancaster	Great Falls Power Co.:		
	Cedar Creek	$123,635	
	Lancaster Light and Power Co.:		
	Gills Creek, Lancaster Graded	$7,000	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Lancaster.—Con.	Southern Power Co.:		
	Gills Creek	$23,085	
	Cane Creek	4,250	
	Cedar Creek	21,250	
	Total	$48,585	
	Wateree Electric Co.:		
	Cedar Creek	$112,875	
	Wateree Power Co.:		
	Cedar Creek, No. 8	$37,975	
	Waxhaw	400	
	Cane Creek	25,220	
	Total	$63,595	
	Total for Lancaster County		$355,690
Laurens	Reedy River Power Co.:		
	Laurens City	$2,245	
	Sullivan, No. 17	39,305	
	Total	$41,550	
	Enoree Power Co.:		
	Youngs	$2,425	
	Sullivan Power Co.:		
	Sullivan, No. 17	$13,155	
	Total for Laurens County		$57,130
Lee	Palmetto Power and Light Co.:		
	Lee County	$5,340	
	Bishopville	9,555	
	Total for Lee County		$14,895
Lexington	Brodie Light and Power Co.:		
	Chinquapin, No. 60	$2,570	
	Gilbert Hollow, No. 15	700	
	Total	$3,270	
	Lexington Electric Light and Power Co.:		
	Lexington, No. 1	$6,000	
	Parr Shoals Power Co.:		
	Broad River, No. 57	$458,655	
	Total for Lexington County		$467,925
Marion	Marion Ice Plant:		
	Marion	$13,000	
	Palmetto Power and Light Co.:		
	Marion	$55,008	
	Mullins	7,821	
	Total	$62,829	
	Total for Marion County		$75,829
Marlboro	Yadkin River Power Co.:		
	Smithville	$6,605	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Marlboro.—Con.	Palmetto Power and Light Company:		
	Marlboro County	$34,641	
	McColl	2,550	
	Total	$37,191	
	Total for Marlboro County		$43,796
McCormick	Twin City Power Co.	$9,960	
	Total for McCormick County		$9,960
Newberry	Southern Power Co.:		
	Caldwell	$6,800	
	Moon	5,100	
	Boyd	15,300	
	Cromer	8,500	
	Newberry	17,495	
	Total for Newberry County		$53,195
Oconee	Conneross Light and Power Co.:		
	Seneca, No. 4	$42,000	
	Southern Power Co.:		
	Pulaski	$9,690	
	Tugaloo	15,980	
	Wagner	5,770	
	Seneca	19,720	
	Total	$51,160	
	Walhalla Light and Power Co.:		
	Wagner, Town, No. 27	$2,550	
	Total for Oconee County		$95,710
Orangeburg	Elloree Electric Light Co.:		
	Elloree, No. 70	$2,380	
	North Electric Light and Power Co.:		
	Elizabeth, No. 34	$1,000	
	Springfield Electric Light and Power Co.:		
	Goodland, No. 36	$6,000	
	Total for Orangeburg County		$9,380
Pickens	Ivy Water, Light and Power Co.:		
	Pickens, Town	$3,710	
	Southern Power Co.:		
	District No. 1	$5,525	
	District No. 2	4,590	
	District No. 14	2,450	
	District No. 12	4,675	
	District No. 11	4,520	
	District No. 6	5,470	
	District No. 7	5,185	
	District No. 8	3,790	
	District No. 5	2,480	
	Easley, Town	13,015	
	Total	$51,700	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Pickens.—Con.	Southern Public Utilities Co.:		
	Greenville-Carolina Power Co.:		
	Easley, Township	$45,300	
	Wateree Power Co.:		
	Dacusville	$2,850	
	Total for Pickens County		$103,560
Richland	Columbia Canal:		
	Columbia, City	$321,695	
	Parr Shoals Power Co.:		
	Upper	$26,680	
	Columbia Gas Light Co.:		
	City of Columbia	$149,390	
	Columbia Railway, Gas and Electric Co.:		
	Lighting System:		
	City of Columbia	$380,580	
	Eau Claire	12,350	
	Columbia, No. 12	1,660	
	Columbia, No. 13	4,140	
	Columbia, No. 16	$9,775	
	Upper	3,780	
	Total	$412,285	
	Total for Richland County		$910,050
Saluda	Saluda Public Service Corporation:		
	Saluda, Town	$14,700	
	Total for Saluda County		$14,700
Spartanburg	Enoree Power Co.:		
	Selma School District	$580	
	Woodruff	49,420	
	Total	$50,000	
	South Carolina Light, Power and Railway Co.:		
	Spartanburg, City	$169,685	
	Spartanburg, Township	45,928	
	Transmission Line to Inman	6,000	
	Total	$221,613	
	Southern Power Co.:		
	Beech Springs	$25,665	
	Pacolet	8,500	
	Spartanburg	31,315	
	Total	$65,480	
	Total for Spartanburg County		$337,093
Sumter	Sumter Gas and Power Co.:		
	Sumter, City	$24,154	
	Total for Sumter County		$24,154
Union	Lockhart Power Co.:		
	Pinckney	$93,790	

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920, BY COUNTIES AND TOWNSHIPS.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Union.—Con.	Southern Power Co.:		
	Jonesville	$10,370	
	Goshen Hill, No. 1	6,800	
	Goshen Hill, No. 2	8,840	
	Goshen Hill, No. 3	12,915	
	Pinckney	26,365	
	Total	$65,290	
	Union Manufacturing and Power Co.:		
	Santuc	$293,125	
	Total for Union County		$452,205
Williamsburg	Kingstree Electric Light and Ice Co.:		
	Kingstree, No. 16	$7,200	
	Total for Williamsburg County		$7,200
York	Catawba Power Co.:		
	Ebenezer, No. 7	$219,745	
	York, No. 8	3,600	
	York, No. 11	1,650	
	Catawba, No. 12	7,500	
	Broad River, No. 18	555	
	Fort Mill	34,250	
	Bethel, No. 27	16,350	
	Total	$283,680	
	Southern Power Co.:		
	Ebenezer	$15,935	
	Ebenezer	8,490	
	Ebenezer	9,540	
	Kings Mountain	5,310	
	Kings Mountain	8,500	
	Kings Mountain	5,575	
	Kings Mountain	795	
	Catawba	34,000	
	Catawba	5,310	
	Bethel	17,000	
	York	5,310	
	Fort Mill	19,975	
	Total	$135,760	
	Rock Hill Gas Co.:		
	Rock Hill, City	$16,800	
	Wateree Power Co.:		
	Ebenezer	$8,700	
	Bethel, No. 27	945	
	Total	$9,645	
	Lockhart Power Co.:		
	York County	$2,210	
	Total for York County		$448,095
	Total for State of South Carolina		$10,352,417

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920, BY COMPANIES.—Continued.

Names of Companies.		Assessed Value.
Anderson Gas and Utilities Company		$19,350
Belton Power Company		135,500
Black River Water Company		42,000
Brodie Light and Power Company		3,270
Carolina Light and Power Company		56,545
Boyd Utilities Company		15,000
Catawba Power Company		283,680
Cedar Falls Light and Power Company		18,000
Charleston Consolidated Railway and Lighting Company		856,723
City of Augusta, Ga., Savannah Dam		35,000
Columbia Canal		321,695
Columbia Gas Light Company		149,390
Columbia Railway, Gas and Electric Company		412,285
Conneross Light and Power Company		42,000
Edisto Public Service Company		10,125
Elloree Electric Light Company		2,380
Due West Water, Light and Power Company		3,000
Enoree Power Company		55,975
Florence Gas Company		19,260
Georgetown Railway and Light Company		20,000
Georgia-Carolina Power Company		115,857
Great Falls Power Company		1,931,865
Hartsville Electric and Water Company		12,780
Ivy Water, Light and Power Company		3,710
Kingstree Electric Light and Ice Company		7,200
Lancaster Light and Power Company		7,000
Lexington Electric Light and Power Company		6,000
Lockhart Power Company		126,000
Manning Light and Ice Company		17,270
Marion Ice Plant		13,000
McBee Electric Company		1,000
North Augusta Water and Gas Company		13,100
North Charleston Water and Light Company		7,240
North Electric Light and Power Company		1,000
Palmetto Power and Light Company:		
Darlington County	$152,580	
Marlboro County	37,191	
Marion County	62,829	
Florence County	131,823	
Kershaw County	35,805	
Lee County	14,895	
Total Palmetto Power and Light Company		435,123
Parr Shoals Power Company		1,066,200
Pendleton Electric Light Company		3,740
Quattlebaum Light and Ice Company		10,100
Reedy River Power Company		41,550
Rock Hill Gas Company		16,800
Saluda Public Service Company		14,700
South Carolina Light, Power and Railways Company		610,900
Southern Power Company		820,910
Southern Public Utilities Company:		
Anderson Water, Light and Power Co.	$191,537	
Chester Lighting System	16,400	
Fort Lawn Lighting System	400	
Greer Lighting System	1,600	
Greenville-Carolina Power Co.	192,200	
Greenville Electric System	110,000	
Greenville Gas Plant	44,000	
Savannah River Power Co.	132,400	
Iva Lighting System	3,000	
Total Southern Public Utilities Co.		691,537
Springfield Electric Light and Power Company		6,000
Sullivan Power Company		13,155
Sumter Gas and Power Company		24,154
Sumter Lighting Company (Sold to City of Sumter)		
Summerville Light and Power Company		28,413
Twin City Power Company		9,960
Union Manufacturing and Power Company		335,000

TABLE NO. 11.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920, BY COMPANIES.

Names of Companies.	Assessed Value.
Walhalla Light and Power Company	2,550
Wateree Electric Company	563,640
Wateree Power Company	868,010
West Pelzer Public Service Company	670
Yadkin River Power Company	25,105
Totals in South Carolina	$10,352,417

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson	Southern Public Utilities Co.:		
	Anderson Street Railway:		
	Anderson, No. 17	$35,850	
	Centerville, No. 17	930	
	Varennes, No. 17	3,720	
	Total Anderson County		$40,500
Charleston	Charleston Consolidated Railway and Lighting Co.:		
	Charleston, City	$566,297	
	Charleston-Isle of Palms Traction Co.:		
	Christ Church	$2,500	
	Mount Pleasant	23,000	
	Charleston, City	46,500	
	Sullivan's Island	26,100	
	Total	$98,100	
	Total for Charleston County		$664,397
Greenville	Southern Public Utilities Co.:		
	Greenville Street Railway:		
	Greenville, City	$120,825	
	Greenville, Township	79,175	
	Total for Greenville County		$200,000
Richland	Columbia Railway, Gas and Electric Company:		
	Columbia, City	$248,923	
	Eau Claire	13,865	
	Columbia, No. 18	5,790	
	Columbia, No. 16	26,654	
	Upper Township	13,516	
	Total for Richland County		$308,748
Spartanburg	South Carolina Light, Power and Railway Co.:		
	Spartanburg, City	$110,300	
	Spartanburg, Township	92,200	
	Total for Spartanburg County		$202,500
York	Carolina Traction Co.:		
	Rock Hill Street Railway:		
	Catawba, No. 12	$4,050	
	Ebenezer, No. 12	2,400	
	Total for York County		$6,450
	Total in South Carolina		$1,422,595

TABLE NO. 12.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1920.—Continued.

Counties.	Corporations and Tax Districts.	Assessed Value in Tax Districts.	Assessed Value in Counties.
Anderson	Southern Public Utilities Co.:		
	Anderson Street Railway	$40,500	$40,500
Charleston	Charleston Consolidated Railway and Lighting Co.	566,297	566,297
	Charleston Isle of Palms Traction Co.	98,100	98,100
Greenville	Southern Public Utilities Co.	200,000	200,000
Richland	Columbia Railway, Gas and Electric Co.	308,748	308,748
Spartanburg	South Carolina Light, Power and Railways Co.	202,500	202,500
York	Carolina Traction Co.	6,450	6,450
	Total in South Carolina	$1,422,595	$1,422,595

TABLE NO. 14.—STATEMENT OF THE PULLMAN COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1920.

Counties.	A. C. L. Miles.	S. A. L. Miles.	Southern Miles.	Total Mileage	Total Assessed Value.
Abbeville	.....	23.82	.....	23.82	$3,477
Aiken	19.58	.....	68.47	88.05	10,711
Bamberg	10.88	18.82	20.00	49.70	6,707
Barnwell	35.64	13.31	16.00	64.95	13,308
Beaufort	4.88	.....	.....	4.88	726
Berkeley	39.82	.....	12.00	51.82	6,986
Calhoun	13.38	....	15.14	28.52	3,849
Charleston	38.10	.....	9.50	47.60	11,416
Cherokee	.....	.....	23.79	23.79	3,212
Chester	.....	27.97	21.80	49.77	6,840
Chesterfield	.....	32.50	.....	32.50	4,636
Clarendon	9.62	.....	.....	9.62	1,299
Colleton	22.47	.....	.....	22.47	2,835
Dillon	17.35	.....	.....	17 35	2,341
Dorchester	.....	.....	34.50	34.50	4,658
Edgefield	.....	.....	18.13	18.13	2,448
Fairfield	.....	.....	60.67	60.67	8,190
Florence	56.38	.....	.....	56.38	7,394
Greenville	.....	.....	17.72	17.72	2,392
Greenwood	.....	15.45	.....	15.45	2,086
Hampton	2.10	24.50	.....	26.60	6,477
Horry	5.44	.....	.....	5.44	732
Jasper	31.07	4.11	.....	35.18	8,046
Kershaw	.....	34.41	.....	34.41	4,891
Lancaster	.....	7.49	.....	7.49	1.011
Laurens	.....	30.90	.....	30.90	4,172
Lee	9.81	.....	.....	9.81	1,287
Lexington	.....	23.34	30.89	54.23	10,768
Marion	31.99	.....	.....	31.99	4,309
Marlboro	.....	10.05	.....	10.05	1,357
Newberry	.....	5.33	.....	5.33	720
Oconee	.....	.....	27.35	27.35	3,692
Orangeburg	23.34	19.66	35 80	78.80	11,559
Pickens	.....	.....	26.93	26.93	3,635
Richland	26.26	20.83	60.93	108.02	14,553
Saluda	.....	.....	14.60	14 60	1,971
Spartanburg	.....	.....	65.32	65.32	8,817
Sumter	39.93	.....	.....	39.93	5,362
Union	.....	13.97	35.19	49.16	6,637
Williamsburg	27.26	.....	.....	27.26	3,978
York	.....	7.94	22.60	30.54	4.123
Totals	465.30	334.40	637.33	$1,437 03	$213,608

TABLE NO. 15.—STATEMENT OF THE AMERICAN RAILWAY EXPRESS COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Counties.	Miles.	Value of Mileage.	Value of Other Property.	Total Assessed Value.
Abbeville	59.08	$2,659 00	$157 00	$2,816 00
Aiken	107.59	4,842 00	389 00	5,231 00
Allendale	55.15	2,482 00	162 00	2,644 00
Anderson	69.38	3,122 00	434 00	3,556 00
Bamberg	52.11	2,346 00	213 00	2,559 00
Barnwell	96.36	4,337 00	204 00	4,541 00
Beaufort	55.23	2,486 00	669 00	3,155 00
Berkeley	106.44	4,790 00	88 00	4,878 00
Calhoun	33.70	1,517 00	54 00	1,571 00
Charleston	97.38	4,383 00	12,080 00	16,463 00
Cherokee	37.04	1,667 00	300 00	1,967 00
Chester	102.46	4,611 00	329 00	4,940 00
Chesterfield	117.41	5,285 00	272 00	5,557 00
Clarendon	60.31	2,715 00	185 00	2,900 00
Colleton	63.15	2,843 00	178 00	3,021 00
Darlington	102.43	4,609 00	882 00	5,491 00
Dillon	52.51	2,363 00	102 00	2,465 00
Dorchester	41.58	1,872 00	97 00	1,969 00
Edgefield	26.86	1,209 00	17 00	1,226 00
Fairfield	59.40	2,673 00	101 00	2,774 00
Florence	97.68	4,395 00	2,056 00	6,451 00
Georgetown	32.33	1,455 00	222 00	1,677 00
Greenville	48.92	2,201 00	4,028 00	6,229 00
Greenwood	80.40	3,621 00	1,203 00	4,824 00
Hampton	58.30	2,623 00	150 00	2,773 00
Horry	60.98	2,745 00	97 00	2,842 00
Jasper	82.81	3,727 00	23 00	3,750 00
Kershaw	73.98	3,330 00	485 00	3,815 00
Lancaster	43.79	1,971 00	193 00	2,164 00
Laurens	96.30	4,334 00	263 00	4,597 00
Lee	56.20	2,530 00	121 00	2,651 00
Lexington	125.19	5,634 00	81 00	5,715 00
Marion	97.27	4,377 00	821 00	5,198 00
Marlboro	64.74	2,913 00	276 00	3,189 00
McCormick	48.85	2,199 00	70 00	2,269 00
Newberry	73.11	3,289 00	152 00	3,441 00
Oconee	46.80	2,106 00	140 00	2,246 00
Orangeburg	101.41	4,563 00	544 00	5,107 00
Pickens	26.93	1,212 00	98 00	1,310 00
Richland	119.78	5,390 00	12,290 00	17,680 00
Saluda	25.80	1,161 00	26 00	1,187 00
Spartanburg	108.23	4,872 00	3,139 00	8,011 00
Sumter	117.93	5,307 00	2,681 00	7,988 00
Union	62.98	2,835 00	310 00	3,145 00
Williamsburg	85.64	3,855 00	193 00	4,048 00
York	101.29	4,559 00	547 00	5,106 00
Totals	3,333.21	$150,015 00	$47,122 00	$197,137 00

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Western Union Telegraph Company.

Counties.	Miles of Poles.	Miles of Iron Wire.	Miles of Copper Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	44.28	224.84	180.32	$15,510	$145	$15,655
Aiken	97.75	481.11	230.23	27,240	105	27,345
Anderson	20.29	164.19	.....	4,610	125	4,735
Barrberg	52.22	251 80	101 46	13,610	55	13.665
Barnwell	136.00	510.06	152.05	28,900	150	29,050
Beaufort	52.49	181.78	19.52	9,365	70	9,435
Berkeley	87.56	525.86	231.08	26,720	50	26,770
Calhoun	33.74	140.45	45.42	7,675	20	7,695
Charleston	81.21	379.19	327.44	27,850	310	28,160
Cherokee	35.44	356.36	214.11	17,675	70	17,745
Chester	101.33	634.41	345.09	34,415	110	34,525
Chesterfield	62.81	214 11	198.54	18,235	75	18,310
Clarendon	60.77	140.60	.....	8,960	65	9,025
Colleton	71.20	300.79	89.88	16,005	25	16,030
Darlington	116.07	308.30	.....	17,665	65	17,730
Dillon	50.38	159.44	34.70	9,420	125	9,545
Dorchester	42.07	277.57	205.00	16,980	45	17,025
Edgefield	26.19	145.68	104.36	9,580	115	9,695
Fairfield	62.48	613.69	175.70	22,805	165	22,970
Florence	103.95	591.50	165.93	26,895	155	27,050
Georgetown	30.49	109.95	1.09	5,110	.....	5,110
Greenville	37.08	327.56	158.16	15,210	230	15,440
Greenwood	44.88	311.47	137.58	15,050	150	15,200
Hampton	76.48	234.24	125.07	17,120	100	17,220
Horry	60.25	149.27	10.88	9,460	10	9,470
Jasper	83.82	356.74	185.67	22,110	.....	22,110
Kershaw	75.86	282.86	217.38	21,450	80	21.530
Lancaster	37.75	173.61	52.43	8,875	50	8,925
Laurens	77.52	441.04	245.54	24,970	140	25,110
Lee	60.63	211.82	.....	9,930	10	9.940
Lexington	96.34	462.08	262.46	32,155	105	32,260
Marion	61.19	323.36	64.48	14,145	75	14.220
Marlboro	65.52	196.51	85.46	13,740	105	13.845
McCormick	48.37	159.00	28.17	8,920	.....	8.920
Newberry	5.33	171.78	37.31	4,500	120	4.620
Oconee	27.35	340.75	218.80	16.710	15	16,725
Orangeburg	118.04	461.07	215.48	28,720	230	28.950
Pickens	26.93	322.56	215.44	16,275	75	16.350
Richland	117.99	808.09	378.97	41,575	845	42,420
Saluda	14.60	109.50	102.20	7,330	15	7.345
Spartanburg	135.82	403.16	263.81	26,735	370	27.105
Sumter	57.64	680.43	16.37	21,920	210	22,130
Union	13.97	230.05	97.79	8,745	80	8.825
Williamsburg	82.92	337.40	109.04	18,645	75	18,720
York	125.03	657.22	195.68	31,430	235	31,665
Totals	2,920.03	14,863.25	6,346.69	$800,945	$5,370	$806,315

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Postal-Telegraph-Cable Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	7.50	45.00	$941	.....	$941
Aiken	101.56	751.04	15,763	.....	15,763
Anderson	12.00	78.00	1,559	.....	1,559
Bamberg	19.15	76.60	1,557	.....	1,557
Barnwell	9.08	36.32	728	.....	728
Beaufort	.....	.....	.....	.....	.....
Berkeley	4.78	14.34	283	.....	283
Calhoun	.....	.....	.....	.....	.....
Charleston	18.00	72.00	4,128	.....	4,128
Cherokee	22.03	242.33	1,623	.....	1,623
Chester	.....	.....	.....	.....	.....
Chesterfield	30.59	367.08	6,814	.....	6,814
Clarendon	.....	.....	.....	.....	.....
Colleton	.....	.....	.....	.....	.....
Darlington	.....	.....	.....	.....	.....
Dillon	.....	.....	.....	.....	.....
Dorchester	35.87	143.48	3,094	.....	3,094
Edgefield	27.00	162.00	3,389	.....	3,389
Fairfield	.....	.....	.....	.....	.....
Florence	.....	.....	.....	.....	.....
Georgetown	.....	.....	.....	.....	.....
Greenville	43.07	378.77	6,771	.....	6,771
Greenwood	20.00	120.00	2,511	.....	2,511
Hampton	.....	.....	.....	.....	.....
Horry	.....	.....	.....	.....	.....
Jasper	.....	.....	.....	.....	.....
Kershaw	37.96	410.60	7,662	.....	7,662
Lancaster	.....	.....	.....	.....	.....
Laurens	.....	.....	.....	.....	.....
Lee	.....	.....	.....	.....	.....
Lexington	35.21	457.73	8,154	.....	8,154
Marion	.....	.....	.....	.....	.....
Marlboro	25.86	172.04	3,335	.....	3,335
McCormick	.....	.....	.....	.....	.....
Newberry	.....	.....	.....	.....	.....
Oconee	27.00	270.00	4,671	.....	4,671
Orangeburg	22.12	48.36	1,089	.....	1,089
Pickens	18.05	180.50	3,043	.....	3,043
Richland	21.28	255.36	4,720	.....	4,720
Saluda	.....	.....	.....	.....	.....
Spartanburg	22.03	257.33	4,260	.....	4,260
Sumter	21.50	21.50	788	.....	788
Union	.....	.....	.....	.....	.....
Williamsburg	.....	.....	.....	.....	.....
York	.....	.....	.....	.....	.....
Totals	581.64	4,560.38	$86,883	.....	$86,883

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

American Telephone and Telegraph Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	.....	.....	$.....	$.....	$.....
Aiken	35.16	662.56	16,805	.....	16,805
Anderson	.....	.....	.....	.....	.....
Bamberg	45.81	575.60	15,985	14,015	30,000
Barnwell	30.83	493.24	12,815	10	12,825
Beaufort	.....	.....	.....	.....	.....
Berkeley	1.65	13.20	320	.....	320
Calhoun	13.41	134.80	3,340	.....	3,340
Charleston	6.46	100.64	2,265	175	2,440
Cherokee	24.40	604.64	13,555	55	13,610
Chester	22.57	363.04	10,580	400	10,980
Chesterfield	.....	.....	.....	.....	.....
Clarendon	9.69	97.30	2,400	10	2,410
Colleton	1.81	14.48	340	.....	340
Darlington	35.28	328.12	9,770	.....	9,770
Dillon	.....	.....	.....	.....	.....
Dorchester	45.63	387.12	8,825	.....	8,825
Edgefield	.....	.....	.....	.....	.....
Fairfield	26.66	423.80	12,435	.....	12,435
Florence	.....	.....	.....	.....	.....
Georgetown	.....	.....	.....	.....	.....
Greenville	17.30	304.44	7,905	1,650	9,555
Greenwood	.....	.....	.....	.....	.....
Hampton	27.21	318.72	9,560	.....	9,560
Horry	.....	.....	.....	.....	.....
Jasper	5.44	65.28	1,960	.....	1,960
Kershaw	.....	.....	.....	.....	.....
Lancaster	.....	.....	.....	.....	.....
Laurens	.....	.....	.....	.....	.....
Lee	10.17	101.70	2,535	.....	2,535
Lexington	26.77	511.54	14,650	.....	14,650
Marion	.....	.....	.....	.....	.....
Marlboro	19.65	159.84	4,960	.....	4,960
McCormick	.....	.....	.....	.....	.....
Newberry	.....	.....	.....	.....	.....
Oconee	24.64	392.60	11,490	10	11,500
Orangeburg	58.18	825.18	22,040	.....	22,040
Pickens	24.96	441.90	11,740	.....	11,740
Richland	16.33	280.28	9,390	50	9,440
Saluda	.....	.....	.....	.....	.....
Spartanburg	28.47	795.06	19,270	600	19,870
Sumter	22.35	292.62	5,740	350	6,090
Union	.....	.....	.....	.....	.....
Williamsburg	.....	.....	.....	.....	.....
York	23.73	379.68	11,170	.....	11,170
Totals	604.56	8,907.38	$241,845	$17,325	$259,170

TABLE NO. 16.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES OF SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Southern Bell Telephone and Telegraph Company.

Counties.	Number of Poles.	Miles of Wire Overhead.	Miles of Wire in Cable.	Value of Poles and Wire.	Value of Real Estate.	Total Assessed Value.
Abbeville	1,198	181	.....	$6,620	$.....	$6,620
Aiken	1,269	289	1,234	24,320	.....	24,320
Allendale	464	83	53	4,675	.....	4,675
Anderson	4,025	577	3,259	73,685	7,600	81,285
Bamberg	954	133	200	11,125	.....	11,125
Barnwell	842	90	277	9,360	.....	9,360
Beaufort	1,157	160	.....	6,070	.....	6,070
Berkeley	.....	335	.....	4,500	.....	4,500
Calhoun	.....	.....	.....	.....	.....	.....
Charleston	6,984	894	12,154	236,260	10,500	246,760
Cherokee	.....	.....	.....	.....	.....	.....
Chester	75	84	.....	1,550	.....	1,550
Chesterfield	342	83	402	8,815	.....	8,815
Clarendon	.....	32	.....	455	.....	455
Colleton	1,390	204	.....	9,600	.....	9,600
Darlington	2,800	1,026	1,206	52,115	8,185	60,300
Dillon	1,597	335	414	18,920	.....	18,920
Dorchester	1,404	352	489	17,920	.....	17,920
Edgefield	502	81	168	10,135	.....	10,135
Fairfield	.....	50	.....	445	.....	445
Florence	1,855	761	1,364	39,460	.....	39,460
Georgetown	.....	.....	.....	.....	.....	.....
Greenville	2,751	683	7,951	126,625	10,820	137,445
Greenwood	550	144	.....	3,790	.....	3,790
Hampton	.....	20	.....	270	.....	270
Horry	360	54	.....	1,955	.....	1,955
Jasper	687	90	.....	3,530	.....	3,530
Kershaw	1,935	413	601	27,240	.....	27,240
Lancaster	.....	.....	.....	.....	.....	.....
Laurens	3,003	987	367	31,000	.....	31,000
Lee	.....	.....	.....	.....	.....	.....
Lexington	3,171	625	142	23,940	.....	23,940
Marion	1,489	324	540	19,960	.....	19,960
Marlboro	2,328	705	1,038	38,055	.....	38,055
McCormick	.....	5	.....	75	.....	75
Newberry	2,622	495	906	36,950	.....	36,950
Oconee	.....	.....	.....	.....	.....	.....
Orangeburg	1,691	297	1,338	33,215	6,120	39,335
Pickens	1,639	173	531	15,810	.....	15,810
Richland	6,730	1,638	6,400	209,790	9,750	219,540
Saluda	1,472	101	.....	8,915	.....	8,915
Spartanburg	3,957	1,200	6,775	131,900	10,000	141,900
Sumter	1,202	190	.....	7,325	.....	7,325
Union	1,267	356	668	23,250	.....	23,250
Williamsburg	213	278	.....	5,590	.....	5,590
York	1,000	112	5	5,720	.....	5,720
Totals	64,925	14,640	47,582	$1,290,935	$62,975	$1,353,910

TABLE NO. 16.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1920.

Local Telephone Companies.

Counties.	Location.	Names of Companies.	Assessed Value of Property.
Abbeville	Abbeville	Abbeville Telephone Company	$3,000 00
	Calhoun Falls	Calhoun Falls Telephone Company	600 00
Aiken	Kathwood	J. E. Andrews Telephone Lines	500 00
	Graniteville	Graniteville Telephone Company	600 00
	Talatha	Talatha Telephone Company	915 00
Anderson	Townville	Townville Telephone Company	150 00
Allendale	Allendale	Allendale and Erwinton Telephone Company	975 00
	Baldoc	Baldoc Telephone Company	60 00
Bamberg	Ehrhardt	Ehrhardt Telephone Company	750 00
Barnwell	Fairfax	Palmetto Telephone Company	1,000 00
	Williston	Williston Telephone Company	700 00
Berkeley	Moncks Corner	Saint Johns Telephone Company	1,125 00
Calhoun	St. Matthews	Caw-Caw Telephone Company	1,050 00
	Cameron	Cameron Telephone Company	350 00
	Lone Star	Lone Star Telephone Company	420 00
	St. Matthews	St. Matthews and Cameron Telephone Co.	375 00
	Fort Motte	Star Telephone Company	825 00
	Fort Motte	Fort Motte Telephone Company	500 00
Charleston	McClellanville	McClellanville Telephone Company	150 00
Chester	Chester	Chester Telephone Company	4,500 00
	Fort Lawn	Fort Lawn Telephone Company	350 00
	Richburg	Richburg Telephone Company	350 00
Chesterfield	Chesterfield	Chesterfield Telephone Company	1,875 00
	Jefferson	Jefferson Telephone Company	500 00
	Ruby	Ruby Telephone Company	400 00
Clarendon	Manning	Clarendon Telephone Company	5,000 00
	Pinewood	Pinewood Telephone Company	500 00
	New Zion	New Zion Telephone Company	710 00
	Summerton	Summerton Telephone Company	2,000 00
Colleton	Waterboro	Breeland Telephone Company	450 00
	Waterboro	Colleton County Telephone Company	2,500 00
	Ruffin	Farmers Mutual Telephone Company	600 00
	Walterboro	Padgett Telephone Company	600 00
Darlington	Lamar	Lamar Telephone Company	900 00
Edgefield	Edgefield	Long Cane Telephone Company	485 00
	Edgefield	J. B. Timmerman Telephone Company	450 00
Fairfield	Winnsboro	Winnsboro Telephone Company	1,500 00
Florence	Cartersville	Cartersville Telephone Company	225 00
	Lake City	Lake City Telephone Company	3,750 00
	Olanta	Olanta Telephone Company	300 00
Greenville	Greer, R. F. D.	Fairview Telephone Company	150 00
	Fork Shoals	Fork Shoals Telephone Company	675 00
	Fountain Inn	Fountain Inn Telephone Company	1,200 00
	Travelers Rest	Travelers Rest Telephone Company	150 00
	Taylors	Taylors Telephone Company	185 00
	Greer, R. F. D.	Washington Telephone Company	75 00
Greenwood	Greenwood	Greenwood Telephone Company	15,000 00
	Ninety-Six	Independent Telephone Company	1,000 00
	Troy	Troy Telephone Company	500 00
Horry	Conway, R. F. D.	Farmers Telephone Company	450 00
	Loris	Home Telephone Exchange	700 00
Kershaw	Bethune	Bethune Telephone Company	125 00
	Boykin	Boykin Telephone Exchange	190 00
Lancaster	Lancaster	Lancaster Telephone Company	5,000 00
Laurens	Gray Court	Gray Court Telephone Company	1,350 00
	Laurens	Laurens Telephone Company	5,000 00
Lee	Bishopville	Bishopville Telephone Company	5,300 00
	Lynchburg	Lynchburg Telephone Company	1,200 00
	Oswego	Mechanicsville Telephone Company	1,200 00
Lexington	Lexington	Citizens Telephone Company	1,500 00
	Gaston	Gaston Telephone Company	150 00
Marion	Marion	Baker Telephone Company	150 00
	Centenary, R.F.D.	Centenary Telephone Company	400 00
Newberry	Pomaria	Pomaria Telephone Company	500 00
Orangeburg	Orangeburg	Bolen Telegraph Company	800 00
	Branchville	Cattle Creek Telephone Company	540 00
	Cope	Cope Telephone Company	1,325 00
	Cordova	Cordova Telephone Company	650 00
	Elloree	Elloree Telegraph Company	900 00

TABLE NO. 17.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER GENERAL, FOR THE YEAR 1920, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.

COUNTIES.	Real Estate in County.		Value of Buildings.	Value of Real Estate in Cities, Towns and Villages.	Total Assessed Value of Real Estate.	Value of Personal Property.	Value of Railroad Property.	Total Taxable Property.
	Number of Acres.	Value of Land.						
Abbeville	$ 319,567	$ 1,987,610	$ 226,160	$ 864,475	$ 3,078,245	$ 2,823,016	$ 768,541	$ 6,669,802
Aiken	666,073	3,269,336	1,878,760	2,283,490	7,431,586	5,431,065	1,751,457	14,614,098
Allendale	249,430	1,131,792	188,258	366,960	1,687,010	819,580	778,469	3,285,059
Anderson	472,141	6,171,580	3,854,280	883,435	10,909,295	11,281,115	.....	22,190,410
Bamberg	230,798	1,093,420	184,660	451,760	1,729,840	1,547,790	885,430	4,163,060
Barnwell	333,378	1,345,980	255,780	622,830	2,234,590	1,446,110	1,351,200	5,031,900
Beaufort	300,640	1,342,335	366,515	778,905	2,487,755	1,209,165	565,665	4,262,585
Berkeley	766,959	1,714,635	209,260	86,800	2,010,695	1,066,200	1,679,629	4,756,524
Calhoun	235,427	1,572,380	189,800	372,470	2,134,650	1,300,630	615,630	4,050,910
Charleston	508,103	2,033,465	1,261,140	17,476,970	20,771,575	14,499,334	2,304,328	37,575,247
Cherokee	241,832	1,730,334	577,357	927,695	3,235,386	4,450,624	1,277,188	8,963,198
Chester	372,827	1,822,104	736,230	1,534,238	4,092,572	4,921,378	842,909	9,856,859
Chesterfield	467,413	1,631,350	395,460	708,430	2,735,240	2,342,760	886,370	5,964,370
Clarendon	494,254	2,090,035	335,425	422,380	2,847,840	2,449,310	549,520	5,846,670
Colleton	624,830	1,811,980	499,110	396,640	2,707,730	2,155,150	870,640	5,733,520
Darlington	336,990	3,551,070	509,435	1,309,804	5,370,309	5,185,686	947,698	11,503,693
Dillon	246,504	2,591,465	242,800	520,195	3,354,460	1,839,184	759,569	5,953,213
Dorchester	347,303	964,970	409,400	848,955	2,223,335	1,645,175	815,240	4,683,750
Edgefield	300,659	1,721,600	195,360	479,350	2,396,310	2,061,520	365,610	4,823,440
Fairfield	443,592	1,730,050	249,660	453,160	2,432,870	3,559,782	1,102,192	7,094,844
Florence	462,014	4,090,535	493,895	2,417,305	7,001,735	4,357,986	1,932,402	13,292,123
Georgetown	475,707	1,457,745	271,695	1,276,590	3,006,030	2,021,482	228,825	5,256,337
Greenville	499,105	4,943,315	1,622,605	4,173,795	10,739,715	14,634,290	1,836,790	27,210,795
Greenwood	287,564	2,331,580	728,420	1,916,800	4,976,800	4,882,980	1,149,443	11,009,223
Hampton	332,774	1,203,473	251,059	494,448	1,948,980	1,603,640	795,287	4,347,907
Horry	677,659	1,678,490	299,410	343,180	2,321,080	2,058,050	401,033	4,780,163
Jasper	347,745	1,389,577	213,968	15,596	1,619,141	609,757	1,297,067	3,525,965
Kershaw	480,419	1,965,440	487,275	1,100,405	3,553,120	3,014,590	756,804	7,324,514
Lancaster	313,862	1,698,270	339,570	453,695	2,491,535	2,835,075	349,975	5,676,585
Laurens	437,339	8,187,390	312,210	1,310,262	4,809,862	4,885,950	963,530	10,659,342
Lee	248,904	3,205,000	338,370	402,300	3,945,670	1,731,594	500,099	6,177,363
Lexington	485,546	2,294,050	569,405	657,360	3,520,815	2,730,249	1,434,416	7,685,480
Marion	302,565	1,802,610	221,885	756,825	2,781,320	1,824,710	991,115	5,597,145
Marlboro	297,132	4,301,785	427,505	776,260	5,505,550	4,646,830	.....	10,152,380

TABLE NO. 17.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER GENERAL, FOR THE YEAR 1920, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.—Continued.

COUNTIES.	Real Estate in County.		Value of Buildings.	Value of Real Estate in Cities, Towns and Villages.	Total Assessed Value of Real Estate.	Value of Total. Property.	Property. Value of Railroad	Total Taxable Property.
	Number of Acres.	Value of Land.						
McCormick	237,284	1,385,675	103,335	198,260	1,687,270	1,218,615	413,645	3,319,530
Newberry	395,440	2,536,070	468,670	1,248,190	4,252,930	4,985,180	945,960	10,184,070
Oconee	419,912	1,843,540	376,190	704,910	2,924,640	2,577,070	1,185,360	6,687,070
Orangeburg	697,414	5,137,250	696,690	1,772,960	7,606,900	5,271,240	1,841,170	14,719,310
Pickens	321,473	1,941,835	162,775	397,375	2,501,985	3,722,041	1,151,375	7,375,401
Richland	447,975	2,429,555	952,955	10,854,040	14,236,550	11,769,615	2,393,220	28,399,385
Saluda	287,087	2,098,640	253,330	206,880	2,553,850	1,824,096	.....	4,377,946
Spartanburg	518,969	5,678,120	2,370,455	7,246,425	15,295,000	13,785,940	2,782,458	31,863,398
Sumter	375,544	2,996,760	460,330	2,202,210	5,659,300	4,145,565	1,488,116	11,292,981
Union	314,931	1,574,670	400,960	971,700	2,947,330	6,834,780	.....	9,782,110
Williamsburg	595,979	2,066,005	596,705	640,420	3,303,130	2,784,920	1,231,510	7,319,560
York	424,092	3,337,035	406,870	1,715,005	5,458,890	6,691,509	1,033,152	13,183,551
Totals	$ 18,637,983	$ 109,876,906	$ 26,591,367	$ 76,052,148	$ 212,520,421	$ 189,482,338	$ 46,220,027	$ 448,222,786

TABLE NO. 18.—TABLE OF INCORPORATED TOWNS AND CITIES IN SOUTH CAROLINA, WITH THE TAX LEVIES THEREIN FOR MUNICIPAL PURPOSES, FOR THE YEAR 1920.

Towns and Cities.	Mills Levied
Abbeville	21
Aiken	26
Allendale	30
Anderson	35
Andrews	15
Appleton—No levy	..
Arden—No levy	..
Aynor—No levy	..
Bagleams—Not incorporated	..
Bamberg	26½
Barnes—No levy	..
Barnwell	14
Batesburg	22
Beaufort	17
Baldoc—Not incorporated	..
Belton	10
Bennettsville	20
Bethune	2½
Bishopville	25
Blenheim	5
Blacksburg	8
Blackstock	5
Blackville	18
Blaney	6
Bluffton	3
Bonneau—Not incorporated	..
Bradley	5
Branchville—No report	..
Brookland	10
Brunson—No report	..
Cades—No report	..
Calhoun	5
Calhoun Falls	5
Camden	20
Cameron	4
Campobello	5
Carlisle	5
Cartersville	10
Cayce	5
Central	10
Chapin	3
Chappells	5
Charleston	50
Cheraw	22
Chester	20
Chesnee	8
Chesterfield—No report	..
Clinton	20
Cokesbury—No report	..
Columbia	27½
Conway	16
Cope	5
Cordova—No levy	..
Cowpens	10
Cottageville—Not incorporated	..
Cross Hill	7
Davis Station—No levy	..
Darlington	28
Dillon	33
Dorchester—No levy	..
Dovesville—No report	..
Dunbarton—No report	..
Duncan	3
Easley	17
Eastover	10
Eau Claire	5
Edgefield	30½
Ehrhardt	5
Ellenton	4
Elliott	5
Estill	10
Eutawville—No levy	..

TABLE NO. 18.—TABLE OF INCORPORATED TOWNS AND CITIES IN SOUTH CAROLINA, WITH THE TAX LEVIES THEREIN FOR MUNICIPAL PURPOSES, FOR THE YEAR 1920. Continued.

Towns and Cities.	Mills Levied
Fairfax—No levy	..
Filbert—No levy	..
Florence	28
Fork—No report	..
Fort Mill	15
Fountain Inn	60
Frogmore—No levy	..
Furman—No levy	..
Gaffney	22
Gray Court	2
Greenleyville—No report	..
Georgetown	25
Greenville	29½
Greenwood	15
Greer	30
Grover—Not incorporated	..
Hardeeville—No levy	..
Hartsville	19
Helena—No levy	..
Hemingway	4
Hendersonville—No levy	..
Hickory Grove	5
Hilda	4
Hampton	9
Hodges	5
Honea Path	8
Inman	5
Irmo	2½
Iva	9
Jefferson	5
Johnsonville—No levy	..
Johnston	10
Jonesville	5
Kemper—Not incorporated	..
Kinards—No levy	..
Kingstree	18
Kline	5
Lake City	35½
Lake View	10
Lamar	11½
Lancaster—No report	..
Landrum	10
Lane—No levy	..
Latta	16
Laurens	20
Leesville	7
Lewiedale	10
Lexington	7
Liberty	16
Little Rock—No levy	..
Lodge—No report	..
Loris	2½
Lowndesville	5
Lowryville	4
Lucknow—No report	..
Luray	2½
Lydia—No levy	..
Madison—No levy	..
Mallory—No report	..
Manning—No report	..
Marion	20
Mayesville	5
Mauldin—No levy	..
Mayo—No levy	..
McBee	5
McColl	22½
McConnells—No levy	..
McCormick	5
Meggetts—Not incorporated	..
Modoc—Not incorporated	..
Monetta—No report	..

TABLE NO. 18.—TABLE OF INCORPORATED TOWNS AND CITIES IN SOUTH CAROLINA, WITH THE TAX LEVIES THEREIN FOR MUNICIPAL PURPOSES, FOR THE YEAR 1920. Continued.

Towns and Cities.	Mills Levied
Moncks Corner	4
Mount Carmel	1
Mount Crogan—No levy	..
Mullins—No report	..
Neeses	5
Newberry	17
Nichols	5
Ninety-Six	10
Norris—No levy	..
North Augusta	15
Olanta	5
Orangeburg	28½
Pacolet	5
Pageland—No report	..
Pamplico	15
Parlers—No levy	..
Patrick	5
Paxville	2½
Pelion	2
Pendleton	5
Pickens	25
Pinewood	5
Plum Branch—No report	..
Pomaria	2
Pregnalls—No levy	..
Prosperity	16
Reidville	1½
Reevesville—No levy	..
Ridgeland—No report	..
Ridge Spring—No report	..
Ridgeville—No report	..
Ridgeway—No report	..
Rock Hill	22
Ruby—No report	..
Salley—No report	..
Saluda	6
Scranton—No levy	..
Scotia	10
Sellers—No levy	..
Seneca	10
Silver—Not incorporated	..
Silver Street	5
Simpsonville	9
Smoaks	10
Snelling	3
Spartanburg	15
Starr—No levy	..
Saint George	11
Saint Matthews	16½
Saint Stephens—No report	..
Summerville	18¾
Sumter	32¾
Swansea	5
Timmonsville—No report	..
Trenton	5
Troy	5
Townville—No report	..
Trio	5
Turbeville	5
Union	16
Vance—No levy	..
Varnville	9
Wagener	2
Walhalla	10
Walterboro	28
Wards	5
Wellford	3½

TABLE NO. 18.—TABLE OF INCORPORATED TOWNS AND CITIES IN SOUTH CAROLINA, WITH THE TAX LEVIES THEREIN FOR MUNICIPAL PURPOSES, FOR THE YEAR 1920. Continued.

Towns and Cities.	Mills Levied
West Greenville	10
Westminster	10
West Union	10
Whitmire	22
Williams—No levy	..
Williamston	10
Williston	17
Winnsboro	17
Woodruff	20
Woodford	3
York	20
Yemassee—No levy	..
Average levy for Municipal Purposes	12½

TABLE NO. 19.—EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM DECEMBER 1, 1919, TO NOVEMBER 30, 1920.

	Expended from Appropriation of 1919.	Expended from Appropriation of 1920.	Total Expended.
Salaries:			
Chairman	$208 37	$2,291 63	$2,500 00
Secretary	187 50	2,200 00	2,387 50
Assistant Secretary	150 00	2,062 50	2,212 50
Field Agents (2)	.....	3,200 00	3,200 00
Stenographers (2)	.....	2,200 00	2,200 00
File Clerk	.....	1,375 00	1,375 00
Per Diem, Commissioners:			
J. P. Derham, Commissioner	50 00	1,700 00	1,750 00
W. G. Query, Commissioner	85 00	2,060 00	2,145 00
Traveling Expenses:			
A. W. Jones, Chairman	.....	15 34	15 34
J. P. Derham, Commissioner	54 89	1,218 98	1,173 87
W. G. Query, Commissioner	107 60	1,619 85	1,727 45
John I. Rice, Secretary	.....	28 44	28 44
A. B. Craig, Asst. Secretary	.....	26 52	26 52
J. J. Wilson, Field Agent	.....	1,092 51	1,092 51
Chas. M. McCurry, Field Agent	.....	743 45	743 45
Totals	$843 36	$21,834 22	$22,677 58
Stationary and Printing	.....	$416 39	$416 39
Office Rent	80 00	880 00	960 00
Postage Stamps	.....	250 00	250 00
Special Counsel Services	85 00	835 00	920 00
Miscellaneous Expenses	28 10	385 11	413 21
Totals	$1,036 46	$24,600 72	$25,637 18

By balance, appropriation December, 1919	$3,225 92
To expenditures in December, 1919	1,036 46
By balance 1919 appropriation, not expended	$2,189 46
By appropriation for 1920	$30,000 00
To expenditures to December 1, 1920	24,600 72
By balance unexpended December 1, 1920	$5,399 28

STATEMENT OF APPROPRIATION AND EXPENDITURES OF EQUALIZATION ACCOUNT BY THE SOUTH CAROLINA TAX COMMISSION FROM DECEMBER 1, 1919, TO NOVEMBER 30, 1920.

	Expended from Appropriation of 1919.	Expended from Appropriation of 1920.	Total Expended.
Clerical and Stenographic Services	$750 00	$366 33	$1,116 33
Furniture and Fixtures	588 64	.....	588 64
Postage	300 00	400 00	700 00
Stationery and Printing	801 82	739 37	1,541 19
Real Estate Survey, City of Columbia	.....	1,022 00	1,022 00
Miscellaneous Expenses	221 50	76 10	297 60
Total	$2,661 96	$2,603 80	$5,265 76

By balance aporopriation unexpended December 1, 1919	$7,571 21
To expenditures in December, 1919	2,661 96
By balance 1919 appropriation, not expended	$4,909 25
By appropriation for 1920	$5,000 00
To expenditures to December 1, 1920	2,603 80
By balance appropriation unexpended December 1, 1920	$2,396 20

APPENDIX

December 30, 1920.

To His Excellency, Gov. Robert A. Cooper:

The Board of Review begs to submit the following report and to attach hereto an itemized statement of its expense account:

No. 1.

Harper Bros., Charleston, S. C.

Allege that accounts, notes, and mortgages should not be assessed for taxation and that mortgages on property outside of the City of Charleston should not be assessed in the City of Charleston. The appellant withdrew the appeal under date of October 25th, as follows:

"B. F. McLeod, Chairman, Tax Board of Review.

Dear Sir: After consulting with you and the other members of your Board, we feel that our business has been properly taxed and we hereby withdraw our appeal. Thanking you and other members of your Board for courtesies extended, we are,

Very truly yours,

"HARPER BROS."

No. 2.

L. Horowitz, Charleston, S, C.

Withdrawn by the Tax Commission to allow a correction in the appellant's questionnaire and adjusted by the Tax Commission.

No. 3.

L. Hirsch & Son, Lancaster, S. C.

Allege that the Tax Commission did not allow any depreciation on stock of goods and did not deduct from total inventory the amount of outstanding indebtedness. The appellant was not represented in person or by an attorney. Upon investigation the

Board finds that the appellant is in error relative to Tax Commission not allowing depreciation on his stock of merchandise. The Commission allowed the appellant the deduction usually allowed on merchandise stock. The Board is of the opinion that the Tax Commission has not authority to allow a taxpayer to deduct liabilities from a merchandise stock and assess the net amount instead of the actual tangible property. Therefore the appeal is dismissed.

No. 4.

Isaac Silver & Bros. Co., Charleston and Columbia, S. C.

The appellant appeared before the Board and asked that they be allowed to withdraw the appeal as they had discovered an error was made in the questionnaire and when corrected there would not be any grounds for appeal.

No. 5.

T. R. Chisolm, Blackville, S. C.

Alleges that the assessment fixed by the Tax Commission on his stock of merchandise is wrong, unjust and inequitable and does not represent the true value of the stock of goods. The appellant was not represented in person or by an attorney to verify or prove the allegations. The Tax Commission showed to the satisfaction of the Board that the assessment fixed was not higher than assessments fixed on other stocks of merchandise in same or similar class. Therefore the appeal was dismissed.

No. 6.

Carolina Motor Accessory Corp., Chester, S. C.

Alleges that several cars of automobiles had been ordered for branch distributing agencies, but owing to transportation conditions the cars did not arrive until just before January 1st and had not been distributed to the agencies on January 1st and that a large per cent. of the cars on hand January 1st were practically in transit. The Board referred the appeal back to the Commission with recommendations.

No. 7.

Carnes Bros., Lancaster, S. C.

Appeal withdrawn and adjusted by the Tax Commission.

No. 8.

Morris Fass, Trading as Morrill Fass Dept. Store, Dillon, S. C.

Alleges that the Tax Commission assessed fifty-three bales of cotton, a part of which was produced on appellant's own land and did not allow for depreciation. The Board found that the Commission had allowed 10 per cent. for depreciation—the amount allowed other merchants in same class—and eliminated the fifty-three bales of cotton from the assessment, therefore the appeal was dismissed.

No. 9.

Smith Grocery Co., Latta, S. C.

Alleged that the stock of goods on January 1st was larger than average stock for the year and that they were assessed more in proportion to the value of the stock than a large per cent. of mercantile establishments. The appellant was represented by an officer of the company and submitted certain data relative to old and unsalable stock that had not been submitted to the Tax Commission. The Board was of the opinion that it could not consider new evidence and in justice to the appellant referred the appeal back to the Tax Commission to give the Commission an opportunity to consider the new evidence and recommended that certain reductions be made.

No. 10.

W. C. Parham, Latta, S. C.

Alleges that the stock of merchandise was returned at invoice price plus 10 per cent. The 10 per cent. was added to the cost of the goods when marked and inventory was taken at the price the goods were marked and no deduction was made from inventory for the 10 per cent. when the return was made. Also he had bought an old stock that was not worth the invoiced cost, although they were taken at invoice cost in the inventory. The Tax Commission conceded that the 10 per cent. added to invoice cost of goods for freight and other expenses should be deducted. The appellant withdrew the appeal to adjust the difference with the Tax Commission.

The Board begs to call special attention to the fact that only ten taxpayers appealed from the assessments fixed by the Tax Commission, although the assessment of a larger number than usual

of the taxpayers was increased. Five of this number withdrew their appeals. Only four of ten appeared before the Board to sustain their appeals. The Board feels this is a remarkable showing and the Commission is to be congratulated for their good judgment and diplomacy in handlng the dissatisfied cases. A great deal of the dissatisfaction on the part of the taxpayers is due to misunderstandings. The Board has felt since it was organized that it was absolutely necessary for the Tax Commission to have field agents—men who would come in contact with the taxpayers—and explain the plan of the assessments, and a great deal of the friction and dissatisfaction would be eliminated. The last Legislature in its wisdom provided for two field agents for the Tax Commission. The result of the work of these agents proved the wisdom of the action of the Legislature. In addition to eliminating a great deal of friction and misunderstanding, the agents added 932 new names to the list of taxpayers, aggregating over three million dollars in assessments, secured reports from delinquent taxpayers aggregating approximately nine and one-half million dollars, they checked and increased the assessments of 546, the increase aggregating more than five and a half million dollars. The field agents checked up four large corporations and increased the assessment from $85,000 to $499,000. The difference that the four corporations will pay in taxes is almost as much as the entire cost of the Tax Commission and Board of Review. The Board is of the opinion that it is impossible for two field agents to cover the ground thoroughly, especially in 1921, because merchandise stocks and other commodities have depreciated so much in value, some fair, just and equitable basis for reassessing merchandise stock must be worked out to meet the deflated values. It will probably require personal interviews with a large percent. if not all of the merchants. Therefore, we earnestly recommend that the field agent force be increased to at least five, and will ask His Excellency to include this recommendation in his annual message to the Legislature.

Respectfully submitted,

B. F. McLEOD,
Chairman,

D. A. GEER,
T. W. BERRY,
J. L. QUINBY.

November 4, 1920.

The following Resolution was unanimously adopted by the Tax Board of Review at its meeting November the 4th:

> Resolved that B. F. McLeod, Chairman of the Tax Board of Review, be requested to appear before the appropriate Legislative Committee, and urge the adoption by the Legislature of the recommendations of the Board, contained in its report to the Governor, and a copy of said report be filed with the Legislative Committee.

D. A. GEER,
T. W. BERRY,
E. M. CROXTON.